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CORRESPONDENCE

RELATIVE TO THE

Policy of raising an [Educational Cess in Bengal.]



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CORRESPONDENCE

RELATIVE TO THE

Expediency of raising an Educational Cess in Bengal.

EDUCATION PROCEEDINGS, FEBRUARY 11, 1867, No. 17.

Extract from the Proceedings of the Government of India in the Financial Department,—No. 294, under date Fort William, the 26th January 1867.

READ the following correspondence regarding Budget provision for certain Educational charges in Bengal :—

EDN. PROS., FEB. 1867, Nos. 10 to 16.	{	Home Dept.'s endorsement No. 5213, dated 8th Oct. 1866.
		To Home Department, No. 3141, dated 31st October „
		From „ „ 973, „ 1st December „
		From „ „ 1412, „ 17th „ „

RESOLUTION.

UNDER the explanation furnished, the Governor General in Council in pleased to authorize an additional grant of—

Rs.
35,000 for Elementary Vernacular Education.
75,000 for Grants-in-aid.
Total ... 1,10,000

2. The first item is allowed so as not to embarrass the prosecution of a scheme which, as to its object, is recognized as proper and desirable. The details of the scheme, however, require further consideration.

3. From the correspondence in Appendix B. of the Bengal Education Report for 1862-63, it appears that in the scheme of Vernacular Education in Bengal, which was devised by Sir J. P. Grant, the sum of Rs. 5 a month was considered sufficient pay for a Village School Teacher; and it was proposed that the half of this, viz., Rs. 2-8 a month, or Rs. 30 a year, should be provided by Government, the remaining half being obtained by the teacher as fees from his scholars; Rs. 20 more a year being contributed by Government for contingent expenses; the total allowance from the State for each school was to be Rs. 50 a year.

4. But from the Report of the additional Inspector of Vernacular Schools in Appendix A., page 217 of the same volume, it appears that, in carrying out the scheme of Sir J. P. Grant, it was expensively modified. The additional Inspector wrote as follows of the modified scheme :—“ Under the present scheme the prospects of remuneration held out to the certificated tutor of a village are in every respect equal to those placed before the pupils of our old Normal Schools. It is true the would-be Patshala Tutor is assured of only a five-Rupee stipend from Government, while the lowest salary on which a Normal student is bound to serve is three times as great. But a man qualifying himself for a Patshala tutorship expects

to receive at least Rs. 5 more from the fees of his Patshala.” Thus, whereas Sir J. P. Grant considered* that Government aid should be given in providing the Village Tutor with an aggregate income of Rs. 5 a month, the additional Inspector testified that this sum could be earned by the tutor from fees alone, but that the Government should contribute Rs. 5 more to raise his pay to Rs. 10 a month, i. e., to double the sum which,

*“The reward given to the Guru need in no case exceed half the fees which he receives from his scholars, or say a sum of Rs. 30 or Rs. 36 a year, and it often need not amount to so much. Taking the average of a teacher's earnings at Rs. 5 a month, the sum spent in rewards to each School-master would not, on an average, exceed Rs. 30 a year; and the Lieutenant-Governor believes that the prospect of such a sum would stimulate all but the most apathetic and bigotted teachers.”

in the estimation of Sir J. P. Grant, was sufficient to stimulate “all but the most apathetic and bigotted teachers.” The additional Inspector, in his Report for 1864-65, quotes this estimate as follows, without calling it in question :—“The Government aid to a Patshala is fixed at Rs. 5 a month, because it was ascertained from repeated enquiries that, on an average, the local income of a Village Tutor amounted to that sum.



5. The Educational Cess from which Village Schools are maintained in other Provinces of the Bengal Presidency does not admit of anything like so high a pay as Rs. 10 a month for a Village School Teacher; and were the Government of India to contribute towards this amount of pay for such a teacher in Bengal, the other Local Governments would seek permission to increase their Educational Cess at the expense of the general revenues, in order to secure a like advantage for the territories under their jurisdiction.

6. Both these points require to be considered by the Government of Bengal, viz., the necessity for so high an income as Rs. 10 a month for the Village School Teacher, compared with the allowance in the North-Western Provinces, and the means of providing that income, if required, in so large a proportion from local sources, and in such small part from the general revenues, that the Government contribution in Bengal may not form an embarrassing precedent with respect to other Provinces.

7. The aggregate annual charge to Government for each Village School under the scheme which is now being tried in Bengal was assumed in the Financial Department's memorandum, dated 27th April 1865, at Rs. 80 a year, on the ground that Sir J. P. Grant's scheme provided Rs. 20 a year for contingencies, and the modified scheme provides Rs. 60 a year for the teacher, making a total of Rs. 80 annually. The Director of Public Instruction states the average annual charge for contingencies at Rs. three a year, exclusive of expenses paid from schooling fees, and the Governor General in Council accepts this estimate as the limit of the annual charge for contingencies for each Village School.

8. The Director observes that the scheme which is now in operation has been sanctioned by the Secretary of State. The despatch of Sir C. Wood, No. 17, dated 23rd July 1864, is not regarded as a sanction for the scale of charge per school which is noticed in the foregoing observations, but only as expressing approval of the general object of the scheme. Indeed, paragraph 5 of the despatch describes the plan as one "which possesses the great advantage of accomplishing its objects at very small expense," whereas, on Sir J. P. Grant's estimate of 1,000 schools per District, and at the Director's estimate of Rs. 63 a year per school, the charge per District would be Rs. 63,000 a year, giving for only 37 Districts to which the scheme would probably be extended a sum of Rs. 2,331,000 a year, or more than six per cent. of the land revenue of all the Districts in Bengal. It is desirable that the Government of Bengal should furnish an estimate of the ultimate cost of the scheme when it shall have been fully extended, and should state annually, in submitting the Educational Budget, in what additional Districts, or to what additional extent in already occupied Districts, it is proposed to extend the scheme.

9. With regard to grants-in-aid, the Director of Public Instruction observes that, despite the retrenchment of the Budget provision for such grants, he would continue to deal with applications in the usual way, as he does "not believe it to be the wish of Government to put any restriction on the extension of Education under the grant-in-aid system." If by this remark it be meant that every year additions must be made to the previous year's grant, the Governor General in Council observes that, by paragraph 53 of the Education despatch of 19th July 1854, the amount of grant-in-aid is to be limited by a comparison of the requirements of each District (and necessarily, as regards the Government of India, of each Province) and by the funds at the disposal of Government. The annual increases of this charge must find a limit, and paragraphs 58, 61 and 62 of the despatch above quoted, indicate one source from which additional funds for grants-in-aid may be provided. The limit may not have been reached yet, but the Government of India must reserve to itself the right of fixing the annual Budget provision for grants-in-aid, without being bound to provide the full amount which the Director may desire to spend.

ORDERED, that a copy of this Resolution be sent to the Home Department, with the original papers received from that Department, and that an extract of paragraph 1 be sent to the Comptroller General of Accounts, and of paragraphs 1 and 7 to the Accountant General of Bengal.

No. 1374, dated the 11th February 1867.

Copy forwarded to the Government of Bengal, with reference to the letter of that Government, No. 4416, dated 5th November 1866.

EDUCATION PROCEEDINGS, OCTOBER 28, 1867, Nos. 37 to 39.

No. 177T, dated H. M.'s Yacht *Rhotas*, the 2nd August 1867.

From—H. L. DAMPIER, Esq., Offg. Secy. to the Govt. of Bengal,

To—The Secretary to the Government of India, Home Dept.

In the Resolution of the Government of India in the Financial Department, forwarded with your memorandum No. 1374, dated 11th of February last, it is remarked that, in carrying out the scheme of Vernacular Education in Bengal which was devised by Sir J. P. Grant, the scheme has been expensively modified, and the Lieutenant-Governor is requested (para-



graph 6 of the Resolution) to consider,—1st, the propriety of recognizing so high a salary as Rs. 10 a month for the village School-master; and 2nd, the propriety of defraying from the general revenues of the State so large a portion of that charge as Rs. 5.

2. I am now desired to forward the accompanying copy of the correspondence noted on

the margin, and in doing so to request the special attention of the Governor General in Council to the enclosure of the letter from the Director of

Public Instruction, No. 1883, dated the 30th April last, as conveying, in the Lieutenant-Governor's opinion, a fair, reasonable, and well-considered answer to the objections taken in the Resolution of the Financial Department to the system of Education now in force in Bengal. The Governor General in Council will see from this paper that there is no doubt that the statement in the Resolution as to Sir John Grant's view of the aggregate income of the Village School-master, was based on a misconception; and it will also probably appear to His Excellency in Council that it is fairly made out that the system of Vernacular Education, which is now in question, is not open to the charge of being an expensive modification of Sir John Grant's original scheme, as stated in the 4th paragraph of the Financial Resolution.

3. But these points being admitted, the question no doubt remains whether the present scheme is organized on a more expensive footing than is really necessary. The Lieutenant-Governor desires me to assure the Government of India that this question shall receive the most careful enquiry and consideration on his part; but from all the information before him, His Honor does not hesitate to express a strong belief that the scheme, so far as the Village Schools and inspection charges are concerned, is *not* on an extravagant footing, and that a reduction of the State support to this system of Village Schools could not be effected without seriously imperilling the whole arrangement. Whether any reduction may be feasible hereafter in the scheme of the training schools may perhaps admit of consideration, but the point is of minor importance. The Lieutenant-Governor would earnestly deprecate interference at present with any part of the system. As far as it has gone, it has certainly been attended with a fair measure of success, but it can hardly yet be said to have had a full trial. And if it is to be understood that the Government is to be earnest in promoting Vernacular Education among the people of the territories comprised in the Lieutenant-Governorship of Bengal, I am desired to submit that a very large extension of present operations must necessarily be anticipated. And whether the extension of Vernacular Education is sought to be attained by the training school system, or by the circle system, or by any other system, it is impossible to expect, while the mass of the people care so little for obtaining Vernacular Education as

they now do, that the charge on the State (which may be generally estimated as amounting to one-half* the expenditure) can be reduced by any means short of direct taxation for Educational purposes.

4. The Lieutenant-Governor considers it open to great question whether the real cost to the State at present of Vernacular Education in Lieutenant-Governorship of Bengal is greater than in other Provinces of the Bengal Presidency as would seem to be implied in the Financial Resolution. From what is stated in Baboo Bhoo Deb Mookerjee's letter, it appears that the teachers of the Halkabundi Schools in the North-Western Provinces receive on an average between Rs. 6 and Rs. 7 a month. This salary, it is presumed, is provided from the Education Cess, which cess is in reality a portion of the assessment on the land assigned by Government for the purposes of Education. It is obvious that at the time the assessment of the land revenue was fixed in Bengal and Behar, a percentage might, with more justice than now in the North-Western Provinces, have been set aside for Education, inasmuch as the Government took at that time a much larger portion of the gross assets as revenue than they do in settlements of the present day. And at the present day it might surely be contended with some justice, the Education of the masses being in question, that the assignment for Education of some portion of the tax which those masses pay for their salt, in excess of what is taken from the people of any other Province, would have more support in reason than the similar assignment of a portion of the land revenue in other Provinces for the same purpose. An assignment of two annas only of the duty on Bengal salt, after making a liberal deduction on account of the quantity which passes up for consumption in the North-Western Provinces, would yield a far larger Educational Cess than the so-called cess which is taken on the land revenue in either the North-Western Provinces or the Punjab. The Lieutenant-Governor considers that injustice may unintentionally be done to the people of Bengal if the idea be admitted that, in other Provinces of the Bengal Presidency, there is a real Educational Tax, while in Bengal and Behar there is none; the real position of the case being that, in the former instance, modern policy has led to the specific appropriation of a portion of the land revenue, on the occasion of a new settlement, to the purposes of Education; and that, in the latter instance, there has been no such opportunity of making such an assignment, while it has not occurred to Government to do what might seem equally appropriate when the education of the mass of the people is in question, viz., to assign specifically to that object a portion of the great revenue which is raised from the people and the soil of Bengal, as compared with any other Province, by means of the salt and the abkarry taxes and the opium monopoly. The



question, however, strikes the Lieutenant-Governor with special force so far as it relates to salt, because the tax on salt is emphatically a tax on the *people* of every class and denomination; and therefore, when the subject of educating these people is in question, if they can say that they, the mass of the poor and the uneducated, contribute more to the general revenues of the State than the same classes in other Provinces do, it seems to the Lieutenant-Governor that these people have some positive claim upon the general revenues, and that any reference to the relative position which the Province they belong to may hold, in respect of the contribution to the State by the landholders of the Province, is irrelevant.

No. 1788, dated the 24th April 1867.

From—W. S. ATKINSON, Esq., M.A., Director of Public Instruction,
To—The Secretary to the Government of Bengal.

I HAVE the honor to reply to your No. 1103, dated 4th March, forwarding a Resolution of the Government of India in the Financial Department, dated 20th January 1867.

2. The first eight paragraphs of this Resolution discuss the financial details of the system of Elementary Vernacular Education in operation under Baboo Bhoo Deb Mookerjee, and in accordance with the orders conveyed to me, I beg to submit the following remarks on the statements and arguments contained in them :—

3. Paragraph 3 affirms that, in the original scheme devised by Sir J. P. Grant, "*the sum of Rs. 5 a month was considered sufficient pay* for a Village School Teacher, and it was proposed that the half of this, viz., Rs. 2-8 a month, or Rs. 30 a year, should be provided by Government, the remaining half being obtained by the teacher as fees from his scholars;" and, again, paragraph 4 asserts that "Sir J. P. Grant considered that Government aid should be given in providing the Village Tutor with *an aggregate income of Rs. 5 a month.*" Now, in the face of these distinct and positive statements, it is somewhat embarrassing to me to have to affirm, as it will no doubt be startling to the Lieutenant-Governor to discover that the fact is the very reverse, and that Sir J. P. Grant did unquestionably intend, as has all along been understood by this Department, and must, I should suppose, have been understood by the Government which sanctioned the scheme, that the local income of the Guru, assumed at Rs. 5 a month, should be *supplemented* by a Government contribution, and not that his aggregate income, including that contribution, should be fixed at this amount. As Rs. 5 a month is certainly not more than the wages of a common cooly, a moment's consideration will be enough to show that not even the most humble school could be carried on under such an arrangement; but the proof of Sir J. P. Grant's intentions having been the opposite of those imputed to him by the Finance Department is obtained from his own words, which I re-quote here from the marginal quotation in the Government Resolution :—

"The rewards given to the Gurus," he says, "need in no case exceed half the fees which he receives from his scholars, or say a sum of Rs. 30 or Rs. 36 a year, and it often need not amount to so much. Taking the average of a teacher's earnings at Rs. 5 a month, the sum spent in rewards to each School-master would not, on an average, exceed Rs. 30 a year; and the Lieutenant-Governor believes that the prospect of such a sum would stimulate all but the most apathetic and bigotted teachers."

I cannot imagine that these words are capable of bearing more than one interpretation, and to my humble comprehension they certainly *do not mean* "that Government aid should be given in providing the Village Tutor with an *aggregate income* of Rs. 5 a month." If they did, it would be difficult to perceive the stimulus which was to act upon the teachers, inasmuch as it was distinctly assumed that their earnings were already Rs. 5 a month, a fact which, as the additional Inspector states, had been clearly "ascertained from repeated enquiries."

I venture, therefore, respectfully to assert that the whole of the statements in the 3rd and 4th paragraphs of the Resolution are based on a misconception, and are consequently erroneous.

4. As regards the payment to Village Teachers in other Provinces out of the Educational Cess, my information is not sufficiently accurate to enable me to discuss the bearings of the statement made in the 5th paragraph of the Resolution; but Mr. Kempson informs me that, in the North-Western Provinces, the teachers receive on the average Rs. 6 or Rs. 7 a month besides presents from their pupils, or their pupils' parents. It seems probable, therefore, that the aggregate income of the teachers in this case will not be much less than the Rs. 10 a month at which they are estimated in Bengal.

5. Under any circumstances, however, I cannot undertake to carry on a system of Village Schools in Bengal with a smaller amount of aid than that now sanctioned; but whether this amount might not be obtained from a local rate rather than from the imperial revenue, is an important question which is well worthy of the most careful consideration.

6. In regard to paragraph 8, I would beg to observe that I have certainly always understood that Sir Charles Wood's despatch No. 17, dated 23rd July 1864, intended to give complete sanction to the details of the scheme proposed by this Department; and taken in

that sense, it certainly properly describes the plan as one "which possesses the great advantage of accomplishing its objects at very small expense." Assuming the population of Bengal at 40,000,000, I calculate that, with the machinery of this plan, we shall be able to provide elementary schools for the whole country at the rate of one school to each 3,000 of the population at an annual charge to the State not much exceeding 20 lakhs of Rupees, or £200,000, including expenditure for inspection and administration; and I should hardly suppose that the Finance Department will consider this an excessive outlay for such a purpose, especially when it is informed that for England and Wales, with a population of 20,063,793, the expenditure from the Parliamentary Grant during the year ending 31st March 1866, amounted to no less a sum than £378,003 for day-scholars in elementary schools alone, exclusive of all charges for administration and inspection. At the same rate of expenditure in Bengal, the charge would be about £750,000 for elementary schools, to which would have to be added about £150,000 for inspection, making a total of £900,000. It may well be said by an English Secretary of State that our present plan accomplishes its object at very small expense.

7. The 9th paragraph of the Resolution remarks on the additions annually required to the assignments for grants-in-aid. It does not seem to call for any lengthened comment on this occasion; but I wish to observe, in reference to the allusion to paragraphs 58, 61, and 62 of the Education despatch of 1854, that there is no ground whatever for believing that any of our Government Schools or Colleges could be maintained in efficiency at a less cost under the grant-in-aid system than on their present footing; and that even if the hint now thrown out were adopted, there would be no diminution in the charge to the State on their account, except at the cost of impaired efficiency, which was certainly not contemplated by the authors of the despatch, and could hardly be desired by the present Government of India.

No. 1883, dated the 30th April 1867.

From—W. S. ATKINSON, Esq., M.A., Director of Public Instruction,

To—The Secretary to the Government of Bengal.

In continuation of my letter No. 1788, dated 24th April, I have the honor to forward herewith, for the information of Government, extracts from letter No. 109, dated April, from Baboo Bhoo Deb Mookerjee, Inspector of Schools, to my address, on the subject of the Financial Resolution of the 26th January.

Extract from a letter from BABOO BHOO DEB MOOKERJEE, Inspector of Schools, to W. S. ATKINSON, Esq., M.A., Director of Public Instruction,—No. 109, dated the April

THE Supreme Government recognise the object of the scheme as proper and desirable (paragraph 2), but consider that while under the scheme as originally devised by Sir J. P. Grant, the total State allowance in rewards and contingencies to each school was limited to Rs. 50 per annum, and provided for the Village Teacher an aggregate income of Rs. 5 only per month.

Subsequent modifications have rendered the scheme very expensive, and doubled the Village Teacher's pay to Rs. 10 per mensem (paragraphs 3 and 4), so that the Government outlay on each Village School has become exceptionally high in Lower Bengal (paragraph 5) and given occasion for considering as well the necessity of providing such high pay to the Village Teacher as the means of providing that pay if required (paragraph 6). Further, the Supreme Government accept your estimate of Rs. 63 as the limit of the annual charge per school (paragraph 7), but do not regard the despatch No. 17, dated 23rd July 1864, from the Secretary of State, as a sanction for the scale of charge, and desire that the Local Government should furnish an estimate of the ultimate cost of the scheme when it shall have been fully extended (paragraph 8). The following paragraph, No. 9, is on the subject of grants-in-aid, with which I am not concerned.

I beg to observe at the outset that the correspondence on the subject of Elementary Vernacular Education which is printed in Appendix B. of your Education Report for 1862-63, and on which the Supreme Government base their considerations of the modified scheme in their Financial Resolution under remark, wants some important papers to make it complete. I allude to your No. 2773, dated the 18th December 1862, and its enclosures. It seems to me that, without having those papers before them, the Supreme Government could not be fully aware how the scheme, as originally devised, had to be gradually changed, and how not until several experiments had been tried that the force of circumstances pointed out those subsequent modifications, the adoption of which have led to the present rapid and unquestioned success of the measure.

I shall now proceed to show, as well as I can, that in the modifications which the scheme has undergone, its cheapness has been steadily kept in view. In order to do this, I shall compare its present cost with what the cost would have been if it had been deemed practicable or advantageous to carry out the original scheme unchanged. In Government letter No. 633 of the 19th October 1869, it is stated under paragraph 7 that "books should be supplied to the schools at a

very low price;" under paragraph 9, "that the schools should be supplied with the mechanical aids, of which they have been hitherto destitute;" under paragraph 10, that "the reward to the Gurus should not exceed Rs. 30 or Rs. 36 per annum;" under paragraph 12, that "each Deputy Inspector would have 25 schools to look after in his circle;" under paragraph 13, that "one hundred indigenous schools in each District, costing Rs. 50 a year in all, would amount to Rs. 5,000 a year;" and that "the salaries of the Deputy Inspectors must be liberal * * * * qualified persons could not be secured for less than Rs. 100 a month, including travelling allowances." Now, from the above it is clear that, inclusive of inspection charges, Sir J. P. Grant contemplated three items of expenditure under his plan: (1), rewards to Gurus Rs. 30 or Rs. 36 per mensem; (2), books or contingencies Rs. 20 per mensem; and (3), one Deputy Inspector to every 25 schools at Rs. 1,200 per annum. If we calculate the cost under these several items for a District containing 1,000 schools, it would be as follows:—

	Rs.
1,000 Schools' rewards	30,000
1,000 „ books and contingencies	20,000
40 Deputy Inspectors, at Rs. 1,200 each	48,000
Total	98,000

Under the modified scheme, so far as it has yet developed itself, the cost of 1,000 schools under the same calculations for travelling charges, ought to be as follows:—

	Rs.
1,000 Schools' stipends	60,000
25 Deputy Inspectors' pay and travelling, at Rs. 1,200 each	30,000
Contingencies	3,000
Total	93,000

But the fact is, that Sir J. P. Grant's calculation as to the travelling charges payable to Deputy Inspectors was evidently wrong. The aggregate allowance of each Deputy Inspector, inclusive of travelling, is not Rs. 100 but nearly Rs. 125 per month. Applying this correction, which could be done only after the experience we have now attained, the cost of 1,000 schools under the original plan would have been,—

	Rs.
(1).—Rewards	30,000
(2).—Contingencies	20,000
(3).—Inspection	72,000
Total	1,22,000

Under the modified scheme it is as shown, below,—

	Rs.
(1).—Stipends	60,000
(2).—Contingencies	3,000
(3).—Inspection	45,000
Total	1,08,000

So far therefore from Sir J. P. Grant's scheme having been expensively modified, it has been, if anything, rendered less costly,

* * * * *

Returning to the consideration of the Financial Resolution under remark, I beg most humbly to observe that the Supreme Government appear to have misread their own quotation when they observe that Sir J. P. Grant considered that Government aid should be given in providing the Village Teacher with an aggregate income of Rs. 5 a month. Sir J. P. Grant says expressly that "the Village Teachers' earnings, from the fees of his scholars, is on an average Rs. 5 per month," and that from Rs. 2-8 to Rs. 3 per mensem should be given them per month in order to induce them to adopt an improved mode of instruction, so that, under the plan devised by Sir J. P. Grant, the aggregate income of the Village Teacher would have been from Rs. 7½ to Rs. 8 per mensem, and not Rs. 5. Under the modified scheme the Village Teacher has been so far improved as to need less supervision than was provided for under Sir J. P. Grant's scheme, and he necessarily demands a higher rate of remuneration which has been given him, as already shown, by allotting less money to inspectional and more to instructional purposes. Of the Gurus contemplated for improvement by Sir J. P. Grant, he says (paragraph 9),—"It is useless to expect that the ordinary race of Village Teachers would submit to the ordeal of examinations. All that can be done is by conference, by judicious advice, and by holding out hopes of reward to stimulate the best men of the class to greater exertion, and to lead them to adopt an improved course of study." It would have been difficult to improve 10 men out of a hundred of the old Guru class that might have been taken in hand at the first instance, and the inspectional charges on account of conference, advice, and holding out of rewards would have been largely wanted before the best men of the class would have been found or stimulated to greater

exertion. In fact, Sir J. P. Grant admits the difficulty of improving the old class of Gurus immediately after. This, he says, "it must be conceded, is the one difficulty of the scheme." Now, under the modified scheme, that difficulty has been successfully overcome, and wastage of public money on ineffective inspectional charges altogether prevented. Looked at from this point of view, the modified scheme must appear to be very much more cheap than the plan originally devised. The present average remuneration of the Village Teacher, viz., Rs. 10 per month,—Rs. 5 from fees and Rs. 5 from Government,—is hardly considered sufficient or adequate; and I have heretofore succeeded in keeping on the system by carefully appointing men to their native villages, taking advantage thereby of the Bengali's love for his home. Should less pay be given to the Village Teachers, not only will the present improved race of them at once begin to deteriorate, but larger outlays than at present required will become needful, as under the original scheme, to provide for closer inspection of the schools. Any measures of economy therefore which will touch the Village Teachers' income will at once tell most injuriously on the efficiency of the schools, and hardly answer their end.

With advertence to the remark of the Financial Resolution, that the Village Teachers' pay under the present system is exceptionally high in Lower Bengal, I beg, in the first place, to submit that never having visited schools in the North-Western Provinces, or other parts of India, I am unable to say anything on this point from personal experience. I would wish to be deputed to those Provinces where cheaper systems are supposed to be at work, and I could then be in a position to compare them to the Bengal system both as to their respective costs and results. As it is, however, I beg to submit for your consideration and of Government the following extracts from the Administration Reports of different Local Governments:—

- (1.)—"The average cost, including extraordinary charges, of each boy (at a Village School) was Rs. 2-8 per annum in the Central Provinces."—Administration Report for 1864-65, page 25, paragraph 100. Now, the average cost per pupil in the village schools under the Bengal system, is only Rs. 1-8 per year.
- (2.)—"The number of Government Village Schools in the Punjab in 1864-65 was 1,745, and the aggregate expenditure Rs. 1,72,130," giving an average expenditure of nearly Rs. 100 per school.—Administration Report, Punjab, 1864-65, page 45. Now the expenditure on each Village School in Bengal is Rs. 63 per annum.
- (3.)—With regard to the North-Western Provinces, Mr. Kempson, the Director of Public Instruction there, has already written to you to say "that the Halkabundi Teachers receive, on an average, between Rs. 6 and Rs. 7. Fees go to pay Assistants if needed, and, as a rule, do not belong to the teacher. Teachers of course receive presents from the fathers of their scholars; but of these we take no account." It would seem from the above that the Government outlay on each Halkabundi School in the North-West is at the rate of about Rs. 80 per annum. As the fees do not belong to the teachers I imagine that they do not amount to anything very considerable. It also appears to me that, were the system of levying fees at the Village Schools to be taken in hand by Educational Officers, it would not only give occasion to much vexatious interference, but the fees will at once dwindle to something very insignificant. I think most of my Village Teachers would gladly commute their proprietary rights over the fees of their scholars for an addition of Rupees 3 to their present stipends, with permission to receive *presents* from the fathers of their pupils.

The above will, I hope, go some way to show that the expenditure on the Bengal system, so far from being exceptionally high, is lower than in the Punjab, the Central, and the North-Western Provinces. Not having the Madras or the Bombay Education Reports by me, I am unable to make any references to them, and in the Administration Reports of these Governments I have been unable to find anything material on the subject of indigenous or village schools.

With regard to the despatch No. 17 of the Secretary of State on the subject of the scheme, I beg most respectfully to submit that it seems not only to approve the general object of the scheme, but likewise to express approbation of the modified form which has been given to the plan originally devised by Sir J. P. Grant. For the modified scheme is not only approved generally, but fully described in the following lines of the despatch:—"The measure which promises to be most effectual is that which has been in operation for the last three years, under which masters are trained for indigenous schools at normal establishments expressly provided for them, and a small stipend is added by Government to the salaries of all those masters who successfully pass their examination when they are placed in charge of their schools." There is no specification in the above as to the exact amount of the stipend which the Government will pay to the Village Teachers, but as I have under the preceding paragraph shown that the amount now paid in Bengal is actually smaller than the payments made to corresponding classes of schools in other Provinces of India, "the Bengal plan," in the words of the Despatch, does, undoubtedly, possess the great advantage of accomplishing its object at small expense.



Dated Simla, the 24th August 1867.

From—The REVEREND J. LONG,

To—His Excellency the Right Hon'ble Sir JOHN LAIRD MAIR LAWRENCE, G.C.B., and G.C.S.I.,
Viceroy and Governor General of India.

MR. GORDON, the Private Secretary, has informed me that your Excellency is pleased with the general principles relating to Vernacular Education laid down in my letter of the 14th instant, and wishes to have my views as to a practical scheme for imparting Vernacular Education in Bengal.

2. I beg to submit the following sketch of the measures I would recommend as urgent in the existing crisis in Bengal. Additional measures can be adopted after these are in successful operation.

3. It would be well, I believe, to take as a basis the existing system of Vernacular Education in Bengal, which has worked well on the whole, and has been tested by experience, now it mainly needs development and expansion with more decided efforts to work downwards from the upper, middle class to the masses.

The existing system to be adopted as a basis.

The following are the chief features in the existing system in Bengal and Behar :—

(a.)—A *Director General* in correspondence on one side with the Government of Bengal, and on the other with European Inspectors and Native Sub-Inspectors.

(b.)—Twenty *Normal Schools* established in various parts of the country, in which Natives receive an education qualifying them to convey superior Vernacular instruction, but almost exclusively in schools of the middle classes. The supply of these is only limited by the want of money to augment the number of teachers under training, and the opening of additional Vernacular Schools.

(c.)—*Model Schools* supported by Government. These give an example to Natives and the teachers of indigenous schools of an improved system of education.

(d.)—*Grant-in-aid Schools*, which are spreading through the country, the Government defraying half the expense,—these schools are not generally attended much by the agricultural classes.

(e.)—*Guru Schools*.—These are the old indigenous schools of the country, and fragments remaining of the ancient village municipal system, the village having the Guru or Hedge School-master, the same as it has its barber or smith. There are more than 30,000 of these small schools in Bengal and Behar; the teachers are very ignorant, and can only give instruction in the merest elements of reading, writing, and arithmetic; they present, however, the cheapest and simplest basis for acting on the village population. Successful efforts are now being made both by Government and the Christian Vernacular Education Society to improve this humble class of schools by forming them into what are called *Circle Schools*. A Circle is generally composed of three schools, situated a few miles distant from each other; the Master or Guru of each school receives a monthly bonus from Government or private persons, varying according to the number and proficiency of his pupils; he also receives fees from them in money or food. His defective instruction is supplemented by a superior teacher, who devotes two days a week to each school in rotation. I myself have for years worked schools on this plan; they are now attended by 900 boys; and I believe this scheme is the most practical one at the present time for reaching the masses; it supersedes without superseding indigenous effort.

(f.)—*Vernacular Scholarships* of the value of Rs. 4 monthly are given after a competitive examination to the best pupils of Vernacular Schools in order to give encouragement to the schools, and enable the successful candidates to pursue a higher course of study at superior schools. There are 450 Vernacular Scholarships costing Government Rs. 28,000 annually. A class of scholarships of the value of Rs. 2 per mensem is requisite to encourage the boys of the Village Schools; the scholarships of Rs. 4 monthly being chiefly competed for by those who intend to prosecute their studies at English schools.

4. With the exception of the Guru Schools, the existing system does not touch the masses; it is adopted chiefly by boys of the middle classes; it exhibits but a slow tendency to work downwards, and expands itself towards the millions; it embraces but a fraction of the population, leaving the agricultural and working classes in the main as ignorant as ever, but it has done much good as a *preparation* for an *onward* movement, and the time seems now to have arrived when it should be extended to the masses, the 35,000,000 of Bengal, of whom two per cent. cannot read intelligently. I do trust that, while in France, Prussia, and even in Russia, sedulous efforts are being made for peasant education; Bengal will not in this respect be backward, and especially as the removal of popu-

The system good, for a certain class should now be extended.



This injunction has remained practically a dead letter in Bengal; but it deserves the serious attention of the authorities as one of the cheapest and most efficient means of giving a pecuniary motive to the people for learning to read and write. Certainly it might at once be carried out in the Police.

To make this test effective there should be periodical examinations held in various Districts conducted by the Vernacular Department, and presided over by the Commissioner of the Zillah to attach weight to it. Certificates should be bestowed on those who pass the examination, and, after a given period, no man should be eligible for any office under Government unprovided with this certificate. I believe these examinations conducted publicly would give a considerable impetus to adult education.

8. On the other hand, the Bengal Director of Public Instruction has ample scope for his energies in the Administration and Correspondence Department relating to English Education, comprising,—

- (a.)—The *Calcutta University*, increasing every year in importance.
- (b.)—The *Zillah Colleges* of Bengal.
- (c.)—The *Zillah Schools*.
- (d.)—*Anglo-Vernacular Schools*.
- (e.)—The *Grant-in-aid system* as applied to numerous Anglo-Vernacular Schools, Missionary and Native.
- (f.)—He has practically to decide the questions that are referred to him from the Inspectors and the various Departments.
- (g.)—He corresponds directly with Government.
- (h.)—He selects suitable persons for the Colleges and head Schools which require considerable care and investigation on his part.

The numerous details that arise out of the above subjects must leave a Director, however earnest or diligent, little leisure to give due consideration to the numerous difficult and important questions connected with Vernacular Education.

9. For carrying out the proposed extension of Vernacular Education, a grant of two lakhs of Rupees is required from imperial funds as the first instalment. I have stated in my previous letter why the Bengal peasant has special claims on the Imperial Government; it was that Government which, in ignorance and with good intentions, handed him over in 1793 to the zemindary system which has reduced him to a serf, a *proletaire*, and has made him the victim of a class of men who, with a few exceptions, are practically opposed to his social elevation as well as to his education. After a quarter of a century's residence in Bengal I have known but rare cases where either zemindars or educated Natives would do anything to raise the Bengal ryot to the status of a "man and a brother." The Supreme Government, therefore, as the *gurib-purwa* (the protector of the poor and helpless), ought not to forego its functions in this case. The peasant has been starved in body. Is he to remain starved in soul also?

10. To meet the further expenses that must be incurred in developing this scheme, besides grants from the imperial revenue, there may be available from local sources the following :—

- (a.)—*An Educational Cess*.—This has succeeded only in Bombay and the North-Western Provinces; but Bengal is under the blight of the zemindary settlement. Zemindars, in common with the majority of educated Natives, are too indifferent to the people to concur in taxing themselves for the benefit of the million; while the people themselves complain so bitterly of the Chowkedaree tax, and the extortion it leads to, that they dread extremely any new taxation; besides, they see as little advantage in being taxed for schools as the criminal classes would to volunteer paying a direct tax for Policemen and Jails.
- (b.)—*Raising the fees of the pupils that attend Anglo-Vernacular Schools and Colleges, and diminishing the grants*.—So as to gradually diminish the grant for English Education would yield a considerable amount available for the people at large, who have not the rich prizes in situations to offices that are open to the *alumni* of English Schools. The remarkable success of the Calcutta University illustrates the money value to Natives of an English Education, which has the prizes; while Vernacular Education under the existing system has but blanks. When English Education was commenced in 1835 in Bengal, one object held out was, that it was the shortest way for getting at the people that English Education was to prepare for Vernacular. Thirty years have elapsed since these promises were held out. Mr. Adams was appointed by Lord W. Bentinck, as Commissioner, to enquire on Vernacular Education in Bengal; his reports were shelved, and so was the subject until lately. These reports have been a long time out of print, and contain much valuable information bearing on the present question. In 1861, the Bengal Government accepted my offer to edit



a selection from, or digest of, the most useful portions of them, but ill health soon after forced me to England. On my return I saw there was not sufficient interest taken by the authorities on the subject of Vernacular Education to induce me to enter on the work.

But now that the question of the extension of Vernacular Education has been re-opened, I believe a selection from those reports would be of use; and if my services in editing it were required, I would gladly undertake it for the Government of India,—the subjects discussed and information given might be suggestive of Vernacular Education in other Presidencies, and might be printed in the Selections of the Government of India.

Office memorandum, dated Simla, the 5th September 1867.

Copy forwarded to the Secretary to the Government of India in the Home Department for consideration.

No. 5876, dated Simla, the 28th October 1867.

From—E. C. BAYLEY, Esq., Secy. to the Govt. of India, Home Dept.,

To—The Officiating Secretary to the Government of Bengal.

I AM directed to acknowledge the receipt of your letter of the 2nd of August last, No. 177T, and of its enclosures, on the subject of Vernacular Education in Bengal.

2. It appears to be satisfactorily shown that the view taken in the Resolution of the 26th January last, No. 294, of Sir J. P. Grant's scheme of Vernacular Education, was based on a misconception, and also that the present system is not an expensive modification of that scheme. The Governor General in Council is glad to accept His Honor's assurance that the question of the feasibility of reduction in the existing rate of Government expenditure will receive his careful consideration. So far as it has gone, His Excellency in Council believes that the system has worked successfully, and he is so fully impressed with the importance of giving it a fair trial, that no interference with any part of it is at present contemplated. As observed in my letter of the 12th ultimo, the scheme must be considered simply an adaptation of the grant-in-aid system to the circumstances and requirements of elementary Vernacular Schools in Bengal, and so far as it can be efficiently extended on this principle, the Governor General in Council is anxious to give it every encouragement and support.

3. Adverting now to the question raised in your 4th paragraph, as to the means of providing funds for extending Vernacular Education, I am directed to observe as follows.

4. In respect to the cesses for Educational purposes raised in the North-Western Provinces, the Central Provinces, Oudh, and Bombay, His Excellency in Council is unable to coincide in the view of the Lieutenant-Governor that they form a part of the imperial revenue assigned for local Educational purposes.

5. As a matter of fact, the State has never undertaken to provide funds for the education of the mass of the people.

6. Consequently, as was originally the case in Bengal, so in the North-Western Provinces, the proportion of the rent taken as revenue by Government has been fixed on calculations into which the element of a provision for the general education of the people did not enter.

7. In the recent settlements in Upper India, the limit of the imperial demand has been fixed at 50 per cent. of the *net* assests, and this would have been its limit, even if no further provision by a distinct cess had been expedient for Educational purposes.

8. The Educational Cess, on the other hand, varies in amount according to local requirements, and is, accordingly, clearly taken from the proprietors of the soil as a separate tax for special local purposes. It is no doubt a true tax, for it is not voluntary, although in the Upper Provinces of Bengal, from the circumstances under which it has been levied, the objects to which, and the manner in which it is applied, it is probably not unpopular.

9. But it is altogether separate from the imperial revenue, and if it became impossible for any special reasons to apply its proceeds to the purposes for which it is designed, it would not be levied at all.

10. The existence of such a cess, therefore, in other Provinces affords no argument for the application of a portion of the imperial revenues in Bengal to local purposes. On the contrary, there is no part of India in which the imperial revenue can with less fairness be called upon to contribute to local objects.

11. Whatever may have been in reality the share of the income of the proprietors of the soil which the permanent settlement originally gave to Government, there can be no doubt that it is now far less than in other Provinces; for, while the area under cultivation has enormously increased (perhaps, on an average, doubled), on the other hand the prices of produce have undoubtedly risen in even a still greater ratio, so that the gross assets of the proprietors have probably increased four or five-fold, if not more, and the amount of the imperial demand remaining stationary, its incidence has proportionably diminished.

12. The main burden, therefore, of Vernacular Education in Bengal should, the Governor General in Council thinks, fall not on the imperial revenues, but, as elsewhere, on the proprietors of the land.

13. In the permanently settled Districts of the Benares Division of the North-Western Provinces (between which and the permanently settled Districts of the Lower Provinces the most complete analogy exists), the proprietors of the soil have voluntarily agreed to the imposition of an Educational Cess on condition that Government should give an equal amount.

14. The Governor General in Council would be glad if the zemindars of Bengal could be similarly brought to tax themselves for Vernacular Education. In such case, without pledging the Government to any specific condition, His Excellency would willingly give such aid as the finances of the Empire could, from time to time, fairly afford.

15. But if any such voluntary arrangement is impossible, His Excellency in Council is of opinion that legislation may justly be employed for the imposition of a general local cess of such amount as may be necessary.

16. Regard being had to the circumstances of the country, it is probable that a cess at least as heavy as that borne by the zemindars in the Central Provinces, viz., two per cent. on the imperial revenue, might fairly be imposed; though even this cess would not provide (taking the amount of the land revenue of Bengal to be £3,770,000) a sum equivalent to that estimated by Mr. Atkinson as being necessary for the full extension of Vernacular Education in Bengal.

17. Something may, however, be also eventually provided from the source indicated in my letter No. 4433, dated the 12th ultimo. At any rate the Governor General in Council would wish the Lieutenant-Governor to re-consider the entire subject with reference to the above remarks, and to submit such a modified scheme for extending Vernacular Education as may on further examination seem to be practicable.

18. In connection with the general subject, I am desired to forward the accompanying copy of a letter from the Reverend J. Long, and to state that the Governor General in Council will be glad of an expression of the Lieutenant-Governor's views on the proposals made therein. The reports by Mr. Adams, referred to by Mr. Long, accompany.

No. 5876A.

Copy of correspondence to Financial Department for information.

EDUCATION PROCEEDINGS, APRIL 25, 1868.—Nos. 15 to 17.

MEMORANDUM.

THE true nature of the cess levied for Educational purposes has been so frequently misapprehended, and, as will be seen presently, erroneous deductions have so repeatedly been applied in practice, that it has become expedient to set out briefly its history and true nature.

In preparing this memorandum under the orders of the Governor General, I have been much assisted by the accounts of the cess contained in Mr. Arthur Howell's review of Educational operations during 1866-67, in which he has gone very largely into the question. I am indebted likewise to Mr. LePoer Wynne, for aid in respect to the history of the cess as connected with some of the recent settlements.

It is necessary to give a summary sketch of the history of the cess, because some of the erroneous theories, as to its nature have grown out of the facts of its earlier progress.

It was, as is well known, first practically initiated by the late Mr. Thomason in the North-Western Provinces.

It may, perhaps, be said that it had its origin in Mr. Thomason's ardent anxiety to find immediate means for giving some education to the mass of the people, which he rightly felt to be their most urgent want.

His earliest proposal* was in his application to the Government of India, in which he proposed that a Village School-master should be entertained as a "village servant" in each village, and that, in every village of 100 houses and upwards, a plot of land of from five to ten acres should be set aside for the purpose in each village. Wherever the villagers could be induced to give the land, it was suggested that Government should meet them half-way by remitting the Government assessment.

The Government of India seem to have submitted the scheme to the Court of Directors who, replying in their despatch No. 20, dated 28th August 1847, preferred that Government should pay monthly stipends to such School-masters as might be appointed to the large villages, or those (if properly qualified) who should be employed already in them, "making them responsible to the Local Government, through the constituted authorities, for the proper discharge of their duties."

* No. 1089, dated 18th November 1846, Thomason Despatches, Vol. I., p. 329.

In the cold weather of 1847-48,† the Lieutenant-Governor discussed this subject with the public Officers whom he met on his tour, and in his letter of the 18th April 1848, he objected to the Court of Directors' scheme of a regular series of Village School-masters paid by Government, on account, 1st, of the difficulty of making numerous petty disbursements in remote parts of Districts; 2ndly, because it would teach the School-masters to look upon themselves as servants of the Government and not of the village, and he thought that they would be in consequence viewed with less cordiality, and more distrust by the people; 3rdly, because he feared that Government schools might unduly, and to an impolitic extent, supersede and discourage the voluntary exertions of the people to procure education for themselves.

Mr. Thomason being for these reasons disinclined "to recommend the general introduction into the villages of School-masters paid by Government," substituted, in lieu of his former suggestions, a scheme for a "Model School" in each Tehsildaree, combined with a powerful agency for visiting indigenous schools, and rewarding those School-masters who might be most deserving; and he goes on to say,—“In the latter provision may probably be found the means hereafter for affording a certain remuneration to successful Village Teachers. A certain payment for all pupils who regularly attend, or who reach a certain standard, may be hereafter promised,”—a curious anticipation of the systems of capitation allowances and payments by results.

It was not, however, till 1850 that this scheme, having been approved by the Court of Directors, took full effect, though it had been experimentally introduced before in some few places.

In the Orders of the 9th February 1850, in which effect was given to it in eight Districts, the Lieutenant-Governor ordered also the institution of a series of prizes within each District, to be awarded by the Zillah Visitor who was to report on the state of Education in the District. The object of the scheme, with reference to the education of the people generally, was stated as follows, in paragraph 12 :—

“It will be observed that this scheme contemplates drawing forth the energies of the people for their own improvement rather than actually supplying to them the means of instruction at the cost of Government. Persuasion, assistance, and encouragement are the means to be principally employed. The greatest consideration is to be shown for the feelings and prejudices of the people, and no interference is ever to be exercised where it is not desired by those who conduct the institution. The success of the scheme will chiefly appear in the number and character of the indigenous schools which may be established. The poor may be persuaded to combine for the support of a teacher; the rich may be encouraged to support schools for their poorer neighbours, and all the schools that are established may be assisted, improved, and brought forward.”

This system did not, however, work satisfactorily, and it was by degrees superseded by “Halkabundi” Schools, i. e., of Village Schools each set in the midst of a cluster of villages and paid for by a cess. So far as I have been able to trace, this cess was first introduced in the Shahjehanpore District through the late Mr. James Barnes in 1852, through Messrs. Raikes and Cocks in Mynpoorie in 1853, in the Agra District it was introduced in 1854; in the same year it was put in force in the Rohtuck and Goorgaon Districts, and from thence it gradually spread over the country till, in 1864 (except in the Bijnoor, Lullutpore, and Bareilly Districts, and in the Kumaon Division), it was levied in the whole or greater part of every District in the North-Western Provinces. I have, however, been unable, till the Rohtuck and Goorgaon case in 1854, to trace any records on the subject showing the terms on which the arrangement was made, but it was clearly said in that instance that the Government would meet the landholder half-way “by guaranteeing annually during the term of the present settlement, of a sum equal to the amount collected under these agreements in the Rohtuck District,” and “to mark his sense of the highly praiseworthy feeling” of the zemindars, the Lieutenant-Governor agreed that the sum contributed should be leviable as a part of the Government revenue.

The history of the earlier arrangements not, therefore, being forthcoming, it is not clear on what understanding they were respectively levied; as far as can be ascertained, it was not at first of even an official character. The Lieutenant-Governor appears to have agreed to procure a grant from Government equivalent to any cess which the landholders would agree to levy voluntarily for the currency of the existing settlement, but in February 1854 the North-Western Provinces' Board of Revenue issued a Circular declaring that, in all future settlements, “engagements will be taken for the payment of one per cent. on the *jumma* in the same manner as has hitherto been the practice with the Road Fund.” The levy of such cesses to be made through the Tehseeldar, “the amount being carefully entered in the engagement as additional land revenue payable separately to the Tehseeldar, and leviable under the ordinary rules * * though to be appropriated by Government on receipt to specific beneficial purposes.”

From this time, as the records show (and as far as I can, from my own experience, remember) the practice was, when any settlement fell in (there is an instance in the case of certain *istumraee* estates in Pergunnah Rewaree in 1854), the full cess was added to the Government revenue. In other cases the zemindars were induced to bear half the cost during the currency of the existing settlement on the condition of Government paying the other half, but the cesses do not seem to have been always of the same amount and to have varied from one Rupee one anna

to eight annas per cent. It is unfortunate that nothing can be traced in the records of this Office of a more certain character. The records too of the North-Western Provinces have been destroyed. On this point, however, Sir W. Muir, who was Secretary to the Government of the North-Western Provinces, doubtless can speak with authority, and it may be observed that, in their letter No. 5, dated 22nd April 1857, (paragraphs 18 and 19) that the Court of Directors expressly approved of the arrangements in Rohtuck and Goorgaon, and of the circulars of 1854.

It may, I think, be deduced, from the circular of February 1854, that it was intended ultimately to levy the Educational Cess as an addition to the land revenue from the landholders.

The late Mr. Colvin, however, on grounds which I am unable to explain, seems to have held that the arrangement by which half the cost should fall on the Government and half on the zemindars, should be perpetuated, although, so far as appears, this plan was only adopted as a temporary compromise in cases where the cess was introduced *during a current settlement*, in order to obtain the concurrence of the zemindars, without which there was no legal sanction by which it could be enforced.

In a demi-official letter to Mr. H. C. Tucker, then Commissioner of the Benares Division, dated April 1867 (which was subsequently placed on record by Mr. Tucker), Mr. Colvin said,—

“You will rejoice with us all here that the Court of Directors have sanctioned fully my one per cent. Halkabundi School Cess scheme, half to be paid by the Government and half by the landholders upon every re-settlement. Official instructions will shortly reach you to give effect to the measure in arranging the Goruck-pore assessments.”

Again in the well known Saharunpore Settlement circular of 1855, it was laid down that the School Fund of one per cent. was to be deducted from the net assets before the division of 50 per cent. between the Government and zemindars was made,—an arrangement which of course had the effect of throwing half the burden on Government and half on the zemindars; but it is not clear upon what principle this was done, for it was applied also in the case of the

* As regards this last, it may be observed the case has been practically decided by Acts II. of 1865 and II. of 1866, which proceed on a totally different principle from the Shaharunpore circular.

Road and Zemindary Dāk Fund, regarding which certainly no obligation lay upon Government, as these latter cesses were certainly commutations for duties which the zemindars were bound to perform in addition to the payment of revenue. The same

may be said as to the payment of Village Police* which was similarly treated.

The latest order, however, on the subject has reverted to the principle of the circular of

* This is more clearly put, perhaps, in the circular of the Board of Revenue, dated 13th June 1866, No. 3, published at page 315 of the *Allahabad Government Gazette*.

1854; thus it is distinctly said in the circular of the North-Western Provinces' Government, 14th July 1866, that 55 per cent.* of the entire net

assets should be taken from the zemindars, and it is declared that “the whole of the local cesses will be defrayed not by the landholder, but out of the share of the rent which has always been the admitted right of the State.”

This last paragraph, as will hereafter be shown, is not quite a correct statement of principle, but the fact remains that, in the North-Western Provinces out of 100 per cent. of net assets, 50 per cent. are now taken as the Government share, five per cent. for local cesses, and 45 per cent. remains clear as the zemindar's share. By the following extracts from paragraphs 43 and 50 of Mr. Howell's Note already alluded to, it will also be seen that the cess in Oudh and the Central Provinces, respectively, is a clear addition to the Government share of 50 per cent. of the rent:—

Extract paragraphs 43 and 50 from Mr. HOWELL's Note on Education for 1866-67.

Para. 43.—Turning now to the smaller Administrations, I find that the Oudh Educational Cess was levied for the first time at the commencement of the regular settlement which is now in progress, and which has succeeded

Educational Cess in Oudh.

the summary settlement for 10 years made on the annexation of the Province. It is a levy of $\frac{1}{2}$ per cent. on the gross rental, or 1 per cent. on and in addition to the Government demand, calculated at one-half of the gross rental, and it is paid by the person or persons admitted to engage for payment of the Government revenue. Its amount, and the mode in which it is collected under the settlement now in progress, were thus defined in the Chief Commissioner's Circular of July 1861:—

“Besides the Government demand, it has been usual heretofore to provide for the payment of one per cent. on the Government *jumma* for the Road Fund, and certain sums for the payment of Chowkedars and Putwarries. In the older Provinces it is also customary to take engagements for the payment of one per cent. on the Government demand for the School Fund, and for $\frac{1}{4}$ per cent., or four annas per Rs. 100 for the District Dāk. All these cesses are usually engaged for as part of the revenue of the mehal, and are made payable, with the Government demand, into the tehseel, and are realized by all the processes applicable to the recovery of arrears of revenue.

“Of the Road, School, and Dāk Fund, the Road Fund only has as yet been levied in Oudh. The levy of any cesses, in addition to the Government demand proper, is viewed with great suspicion by the people who regard them as exactions, to which no limit can be assigned: and by far the preferable course, in the Chief Commissioner's opinion, is to include all cesses in the Government demand, and to set aside, from the general revenues thus raised, a fixed proportion for specific objects.”

50. It appears that, in 1860, instructions were issued by the Commissioner of Nagpore to the Survey and Settlement Officer to introduce an Educational Cess at the rate of Rs. $\frac{3}{4}$ to $1\frac{1}{2}$ per cent. on the *jumma*, but owing to the incomplete state of the settlement operations, no cess was levied until the year 1862-63. It was then levied at the uniform rate of one per cent., the Government of India having ruled that the same proportion of the gross rental should be taken as land tax and as cesses in the Central Provinces as in Oudh. The proceeds of the cess in the first year of its introduction were estimated at Rs. 51,000. Subsequently, in 1864, it was found that the local educational funds of the Central Provinces were inadequate to the requirements, and the Chief Commissioner proposed that the cess should be raised from one to two per cent. on the land revenue, on the ground that the land taxing those Provinces was very moderate, and that the people could fairly afford to pay more. The Government of India sanctioned the enhancement on the understanding that it would be borne entirely by the zemindars, so that the proportion of the gross rental taken by Government and by the proprietors, instead of being $51\frac{1}{2}$ per cent. and $48\frac{1}{2}$ respectively, as in Oudh would be $52\frac{1}{2}$ per cent. and $47\frac{3}{4}$ per cent. as shown in the margin. The Government of India were of opinion that as the Government demand had been reduced from an average of two-thirds of the rental to one-half, and that other cesses had been reduced, which in the aggregate used to mount up to 8 and 10 per cent., the enhanced rate would not press at all heavily on the landowners. The result of this measure has been that, in 1865-66, the proceeds of the cess rose to Rs. 1,69,364, and in the year* under review to Rs. 1,67,153.

			On gross rental. Per cent.
Taken by Government—			
Government Revenue	..	..	50
Road Fund	..	..	1
School	..	..	1
Post..	..	..	$\frac{1}{2}$
Margin	..	..	$\frac{3}{4}$
Total	..	..	52 $\frac{1}{2}$
Taken by proprietors	..	..	47 $\frac{3}{4}$
			100

* 11 months.

Thus the whole cess is paid by the landholders in addition to the Government demand, and there is no voluntary element in it,—the one being levied just in the same way as the other, the difference being only in the appropriation and control.

As regards the history of the cess in the Punjab, it was, so far as I can learn, introduced gradually after 1856, on the strength of a letter from the Chief Commissioner, No. 1084, dated 28th December 1855, and it has been incorporated with the land settlement as described in the marginal extract of a letter from Captain Holroyd given from Mr. Howell's Note. Mr. Howell, in paragraph 41, states that it is entirely paid by the landholders in addition to the land tax. This assertion is borne out by the authority of the Punjab Administration Report of the year 1857-58, paragraph 48; Sir R. Temple assures me also that the statement is correct.

"Before the formation of the Punjab Education Department, the agriculturists of several zillahs were induced by District Officers to contribute a small percentage on the land revenue for the support of Schools. On the appointment of a Director of Public Instruction in 1856, and the organization of a separate Department, it was thought desirable that the Educational Cess should be extended to the whole Province, and an order was issued that, where the settlement had not been completed, one per cent. on the revenue should be levied for the maintenance of Village Schools, and that in other cases District Officers should endeavour to induce the people voluntarily to subscribe to the cess. In July 1857 Mr. Arnold, the Director, was able to report that the cess was then 'being levied in far the greater portion of the Punjab.' It was long, however, before the full amount was raised throughout the whole Province. Thus it was not till 1864 that the people of the Hoshiarpore District, who were amongst the first to raise a cess, agreed to contribute at the rate of one per cent., and the cess in this District must still be viewed in the light of a voluntary contribution, as it has not yet been included in the settlement.

"In the Districts made over from the North-Western Provinces after the mutiny, the cess had already been introduced, but not on one uniform plan for every District. Thus in the Gurgaon District the people in the villages contained in each *halqa* contributed amongst them sufficient to pay the salary of the Village Teacher of that particular *halqa*.

"The cess is now raised in every District of the Punjab at the rate of one per cent., with the exception of Hazara, where Cess now levied in every District, except Hazara. it is taken in one village only."

"For the support of these Schools, the consent of the landowners was to be obtained to the appropriation of a small percentage on the amount of the Government revenue, one per cent. being the amount paid, of which half was to be contributed by the landowners, and half by the Government. The voluntary consent of the landowners was prescribed as an indispensable condition of the establishment of the system in any locality; and at the time of the outbreak in the North-Western Provinces, in 1857, the requisite assent had been given to the scheme in many of the Districts, and the sanction of the Home authorities had been accorded (in 1856) to the proposal of the Local Government, that in the re-settlement of the land revenue the new plan should be universally introduced, and one per cent. on the Government demand should be set apart in all the

In the Hyderabad Assigned Districts the cess is levied on the same principle (or is to be, for it was only sanctioned in January last), that is, one per cent. is taken in addition to the 50 per cent. of Government revenue.

It will thus be seen that all the cesses which have grown out of Mr. Thomason's original plans, and which cover the whole of North-Western India, the Central Provinces, and the Berars, now consist of an additional percentage levied over and above the Government revenue, and in no sense contributed out of it.

The marginal extracts from the well known Educational Despatch of 1859, from the Secretary of State, also show that the Home Government took this view of the theory of these cesses, and considered that the modification in the North-Western Provinces was exceptional; it is shown above that even this apparently originated in a misapprehension on the part of the late Mr. Colvin, and has now been entirely abandoned.

Before considering the general principle of the cess, and the erroneous notices which have obtained currency, it may be convenient, briefly, to consider the history of the Bombay Cess. This did not, it would seem, directly arise out of Mr. Thomason's measures. It was at least originally suggested in Bombay, as far back as 1839, by Lieutenant Davidson, who proposed to raise the assessment five per cent. in villages in making the settlement, in order to provide roads and schools.

Districts for the support of this Halkabundi system. It was calculated that when all the Districts should have been re-settled (which should not have been till 1874, Rs. 4,00,000 or £40,000 per annum would be available, one-half of which, or Rs. 2,00,000, would be borne by Government.

* * * * *
 "As regards the source from which the funds for Elementary Education should be obtained, it has been on different occasions proposed by Officers connected with Education that, in order to avoid the difficulties experienced in obtaining voluntary local support, an Education Rate should be imposed, from which the cost of all schools throughout the country should be defrayed.

"The appropriation of a fixed proportion of the annual value of the land to the purpose of providing such means of education for the population immediately connected with the land seems *per se* unobjectionable, and the application of a percentage for the construction and maintenance of roads appears to afford a suitable precedent for such an impost. In the North-Western Provinces the principle has already been acted on, though the plan has there been subjected to the important modification that the Government shares the burden with the landholder, and that the consent of the latter shall be a necessary condition to the introduction of the arrangement in any locality."

It is, perhaps, unnecessary to go into the correspondence which immediately followed,—the discussion mainly turned upon the propriety of introducing a similar cess for roads, and of introducing either or both, where no reservation of the right to do so had been made,—during the currency of existing settlements. This point and the high rate of the cess (one anna in the Rupee for schools and roads) subsequently formed the subject of much correspondence with the Government of India and the Secretary of State, which it is needless to review at length; the Government of India eventually, in their despatch No. 9, dated 22nd February 1867, virtually conceded the point as to the amount of the cess, but objected to its introduction in any District in which the right to introduce it had not been reserved, pending the expiry of the current settlement. The Bombay Government strenuously maintained both points in the affirmative, and introduced the cess, not only without authority, but against the orders of the Secretary of State, pending the settlement of the question,—indeed, they used the practical success of the measure as an argument in favor of its general adoption, and in the end the Secretary of State, in his despatch No. 29, dated 24th May 1867, over-ruled the remaining objection of the Government of India also.

The Government of Bombay, therefore, received full authority to bring in a law to enforce the cess everywhere, but no legislation has hitherto taken place. The cess has, however, (now for some years), been practically introduced, and is already levied over a great portion, though not the whole, of the Presidency.

In effect, therefore, it may be said the cess in Bombay is levied as an addition to the revenue. Apparently, too, it was originally intended that half should be levied for Education, half for roads, but the precise practice on the point does not seem quite clear, nor can it be said to be decided until the law, which is to regulate the cess, has been passed.

It remains only to mention that the cess in Scind and Madras differ in origin and in their nature from cesses elsewhere.

In Scind the cess had its origin in 1856, when a cess of nine pies in the Rupee of land revenue, and a Shop tax, were substituted by the then Commissioner (Sir B. Frere) for certain taxes which had descended from the time of Native rule. The proceeds of these taxes were, however, generally applied for all local purposes indifferently.

The legality of this proceeding having been questioned, the cess was dropped, but after much consideration re-imposed by the Bombay Act VIII. of 1865 in the shape of a cess of one anna in the Rupee on land tax, sayer revenue, license tax, and farms of land,—one-half of which was credited to Government to meet the cost of certain special public works, particularly the annual clearance and repair of Canals; the other half being allotted for expenditure on objects of local improvement, such as "roads and bridges, *schools*, hospitals, dispensaries, dhurumsalas, canals, wells, tanks, markets, and similar works of utility," but no fixed proportion is assigned to Education or any other object; and this portion of the cess appears to be disbursed at the sole discretion of the Commissioner; in this respect it differs from other cesses, but is no exception to their general nature and form as an impost additional to, and separate from, the Government revenue.

In Madras alone is a cess levied on another principle; there, by a local Act (VI. of 1863), provision is made for self-taxation in towns and villages by a majority of the people, and when once imposed, the rate for Education continues for five years. In this case, too, the cess is an imposition totally independent of the Government revenue and in addition to it. Its peculiarity consists in its voluntary character.

Nothing appears to have been done on this proposal for ten years. In 1849 Mr. J. D. Inverarity proposed an additional tax of six pie in each Rupee of land revenue for such purposes. Three years later, in 1852, the subject was referred to Captain Wingate.

He, however, apparently preferred setting aside a proportion of the land revenue (proportionably enhanced for the purpose), in order to provide means of communication and schools. Three years more were occupied in circulating these proposals for opinion (in these same three years as has been seen, the cess was very generally introduced into the North-Western Provinces, and its principle accepted by the Home Government); another year was consumed in reference to the Educational Department, and finally, in 1856, it was ordered that, in making settlements, the *right* of Government to impose such a tax of half-anna in the Rupee for Educational purposes should be reserved on all future settlements.

In fact, the nature of the cess everywhere, and the general facts, fully bear out the description recently given of it by the Government of India in a letter to the Government of Bengal, No. 5876, dated 28th October 1867.

"The Educational Cess varies in amount according to local requirements, and is accordingly clearly taken from the proprietors of the soil as a separate tax for special local purposes" * * * * It is altogether separate from the imperial revenue, and if it became impossible for any special reasons to apply its proceeds to the purposes for which it is designed, it would not be levied at all."

And in further proof of the truth of this statement, it may be remembered that in Bombay a *right* to levy the tax was especially reserved in the new settlements in 1856, but the cess itself was not actually levied for some years after, and not till arrangements had been made for its proper expenditure.

The general principles on which the levy of this especial cess may be justified were also thus explained in the same letter:—

"The State (in India) has never undertaken to provide funds for the education of the mass of the people, consequently, as was originally the case in Bengal, so in the North-Western Provinces, the proportion of rent taken as revenue by Government has been fixed on calculations into which the element of a provision for the general education of the people did not enter."

Even now Government has not assumed, and probably never can wisely or safely assume, the entire control of the education, and especially the elementary education of the body of the people. No doubt, however, it has been compelled to do so in later years to an extent which was never foreseen, and the tendency at present is apparently to a considerable extension of this interference.

Wherever it is necessary, it involves an expenditure quite out of the power of the existing revenue of the country to bear, and, as has been pointed out in the Secretary of State's Education despatch of 1859, in the paragraphs already quoted, the source from which the funds for this purpose can be most properly supplied is a special Educational Cess.

It may be said that the general aim in view in fixing the proportion of Government revenue to rent has not been to rack-rent the people, but to leave with the owners of the soil as large a share as the wants of Government would permit, and this, on the truest grounds of political economy, to induce the accumulation of wealth and so to advance the general prosperity of the country.

If, therefore, it is essential, even to the material advancement and to the true prosperity of the people, that the general bulk of the village population should receive education, and the general revenues of the State cannot bear the cost, it is not unfair that the share of the produce of the land left with the proprietor should bear the burden of the cost, and this, the rather, because the persons who directly benefit are almost wholly agriculturists.

After what has been above detailed, it may, perhaps, be not too much to lay down the following propositions:—

- 1st.—That the existing imperial revenues were not calculated to bear the cost of State interference with the elementary education of the masses.
- 2nd.—That so far as it may become expedient for Government to undertake the provision of such education to any sensible extent, Government is justified in levying additional imposts to be specially devoted to this purpose.
- 3rd.—That as the impost is levied mainly for the benefit of the agricultural population, it may most fairly be levied upon the land.
- 4th.—That as the requirements of each locality differ according to local circumstances, it is fairest to levy the impost as a local cess.
- 5th.—That the cess, when so imposed, though in every sense a true tax, and although levied by the same machinery, and from the same source, as a land tax, is equally in every sense distinct and separate from it.

No doubt these propositions, though I believe they are fully substantiated by the facts brought out in the historical sketch above given are not wholly in accordance with views which have, from time to time, been propounded even by the Government of India.*

* As, for example, in the letter to the Government of Bombay, dated 22nd July 1867, No. 2594, paragraph 3.

One of these was maintained in the application from the Government of Bengal in the letter to which that of the 28th October 1867 just quoted was a reply. It was urged that the cess was in every essential a part of the Government Revenue set aside for local purposes.*

I cannot quite discover how this theory first had its origin, but I believe it was propounded in some of the demi-official notes written by members of the Governor General's Council at an early date, with reference to the cess in the North-Western Provinces,

It was argued that Government takes from the rent of the land as much as it can consistently

with the prosperity of the country, and that, consequently, anything taken from the proprietor of the soil and set apart for local purposes is localized Government revenue.

It is not necessary here to discuss the theory by which the legal right of Government to take as much as it can without directly hindering the prosperity of the country might be justified; but whatever the practice of former Governments, or even of the Government of India, in time past may have been, it is sufficient to say, as has been said above, that this is not the practice now.

Indeed, in the face of a largely increased prosperity of the country, Government has avowedly left to the people in recent settlements a far greater proportion than was their's before, and as a matter of fact, the Government revenue in the older Provinces has profited comparatively little by the vast increase of wealth which has taken place since the last settlement.

Practically, the demand of Government has been fixed with reference to the requirements of public expenditure, not with reference simply to the capability of the people to pay.

The foundation, therefore, of this theory, as to the nature of the cess, fails altogether. And it is a matter of some importance to demonstrate its erroneous character, for consequences of a very serious nature would follow from its acceptance.

For example, in the actual case in which the Government of Bengal urged the theory, the deduction from it was virtually as follows:—The cess being part only of the imperial revenue localized, it does not really matter of what tax it is a part, in fact whether it be a part of a salt tax, or Abkaree, or land tax.

Therefore it was urged that, to meet the demands of Vernacular Education in Bengal, which require a sum of 20 lakhs per annum, this sum might fairly be set apart from the proceeds of the salt tax.

No doubt though the cess may, as already said, more appropriately be levied as an addition to the land tax, there is nothing, in the true principle on which it is based, to forbid its levy as an *addition* to the salt tax, or any other tax which is not already fixed at as high a rate as may be practicable, for imperial purposes.

What, however, was really asked was not an addition to the salt tax (which would be probably objectionable, if even possible), but a donation out of the sum already raised by the salt tax. Pushed, in short, to its legitimate conclusion, this phase of the argument would throw the whole burden of Vernacular Education, as far as Government may undertake it, on the general revenues of Government.

It is important, for another reason, to maintain the true character of the cess as an impost apart from, and of a different nature to, the general revenue, inasmuch as if it were merely a part of the ordinary Government demand it would be unjust, and probably illegal, to impose it on lands freed from any demand for Government revenue, or on which that demand has been fixed in perpetuity. This point has not, perhaps, been yet fully met. No doubt in the North-Western Provinces the circular of 1854 provided for the levy of the cess in all *jagheers* where the jagheerdar was not also proprietor, and in which a sub-settlement was made (and sub-settlements have been made in the greater number of such cases); but I am not aware that the liability of jagheerdars for Educational Cesses has been as broadly and authoritatively laid down as has been the case in some places as to other cesses. With reference to permanently settled estates, the only part of the country in which the question has yet been fairly raised is in the permanently settled Districts of the North-Western Provinces, to which the voluntary system of levying the cess was extended as a temporary measure by Mr. Thomason,—and where alone it still survives in its original shape, Government still bearing half the cess.

The subject becomes one of very serious magnitude in the face of the pressing and growing demand for Vernacular Education in Lower Bengal. So long as the true nature of the cess was in doubt, and while it was levied without direct official authority, a compromise, such as that effected by Mr. Thomason, was probably the most prudent course. But now that the nature of the cess has been fully acknowledged by proper authority, and the true principles on which it should be based have become more clearly understood, it may be a question if Government should not, when a convenient opportunity offers, follow them to their legitimate conclusion in the case of permanently settled estates, as well as of others.

Perhaps the opinion of the Law Officers of the Crown might be taken upon the question, how far there is any legal obstacles to this course; and if such exist, how it should be removed.

In conclusion, there remains to be noticed one other erroneous theory, which has been more than once put forward, viz., that the cess partakes of a voluntary or *quasi*-voluntary nature.

The chief origin of this idea was probably the temporarily voluntary nature of a portion of Mr. Thomason's original arrangements in the North-Western Provinces.

It obtained some further support also, no doubt, from the arrangement contemplated by the late Mr. Colvin, by which Government would have borne half the incidence of the cess,—an arrangement which certainly partook of the character of a grant-in-aid, and supplementary to a voluntary or *quasi*-voluntary contribution.



The Director of Education at Bombay and the Bombay Government seem to have been misled by the analogy on which they have founded a claim which will be found in the correspondence from Bombay (No. 4, dated 20th January), and to Bombay (No. 2594, dated 22nd July), the Government of Bombay maintaining the identity of Educational and Municipal Cesses, and basing on it a request for a grant-in-aid of Rs. 75,000 to build Village School-houses.

More recently the Bombay Government have again, in reiterating their request, urged the voluntary or *quasi*-voluntary nature of the cess in that Presidency,—*first*, because its levy had been “consented to” at some places during the settlement, and had not been formally legalized anywhere, and so might in some places, where no consent had been given, probably be resisted with success; and *secondly*, because the proceeds of the cess were made over direct to local Committees, with whom its apportionment to particular objects was wholly optional.

The reply to the first argument briefly is, that in the cases in which “consent” to the cess is obtained at the settlement, it is obtained for a separate and valuable consideration, and is included in the contract by which the ryot holds his lands; that the Bombay Government has

* *Letter to Bombay, No. 1040, dated 7th December 1867.*

Para. 8.—The local Educational Cess, however, stands on a different footing. It is not, in any sense, a voluntary contribution, but is of the nature of an impost, and should be spent in such a manner as Government may consider best, subject only to the reservation that it be expended within the District where it is levied, and for the education of those classes by which it has been paid. Its management is probably most popular and efficient, when supervised by Committees partially consisting of persons of local position and influence; but, inasmuch as it is compulsorily levied by the State, the Government is bound to see that it is expended to the best advantage, and that its control is not abandoned to wholly irresponsible bodies.

already full leave to bring in a Bill to legalize the cess everywhere, and that the delay in doing so does not alter the principle on which the cess is founded. As to the second, it is only necessary to say, as has in fact been already stated in the letter* to Bombay, No. 1040, dated 7th December 1867, paragraph 8, that the cess is in effect a true tax levied by Government, and that the arrangement by which its disposal is left absolutely in the hands of irresponsible bodies is a dereliction of the duty of Govern-

ment, which is bound to see that it is properly applied.

In Madras, however, no doubt the cess is a truly voluntary one, and is in this respect an exception to the general rule; the only other one occurring as above is in the four permanently settled Districts of the North-Western Provinces. But it may be a question if the Madras Cess works well on its present footing; and whether, if the general principle of an Educational Cess is admitted, it should not be carried to its legitimate conclusion whenever Government is prepared, or is compelled, to interfere more largely in the education of the masses. The annual settlements in most of the Madras Districts would, probably, allow of the cess being introduced with peculiar facility.

E. C. B., 6-3-68.

Note upon the Educational Cess as levied in the North-Western Provinces.

At the request of His Excellency the Viceroy, I make the following brief outline of the nature and history of the Educational Cess in these Provinces.

After collecting statistics of indigenous Education in 1846, Mr. Thomason laid out his scheme of Vernacular Education, which at first contemplated the improvement of the existing Village Schools.

The idea gradually developed into the substitution of an efficient class of schools for the old Village Schools, which were found hardly capable of being turned to much use. The object then became the formation out of those schools of one good Village School for every circle of three or four villages,—so that there might be a “circle” or Halkabundi School within easy distance of every one.

The difficulty, of course, was funds. The first District in which a cess was raised for the purpose was Shahjehanpore, where Mr. J. R. Barnes, the Magistrate and Collector, who was forward in every good work, induced the landholders to assess themselves at one per cent. (or one-half per cent.) of their payments as Government revenue for the purpose. For such voluntary contributions Mr. Thomason promised on the part of the Government an equal contribution for the support of the Village Circle Schools.

Mr. A. H. Cocks followed, in Mynpoorie, the lead of Mr. Barnes, and the example spread, under the encouragement of Mr. Thomason, all over the country.

The idea had not yet arisen of establishing an obligatory cess. Indeed, so far as the land revenue was concerned, this would have been impossible, as all the settlements of the revenue were then for long periods, and the only cess recognized under those settlements was the cess of one per cent. on the revenue for District roads.

In 1852-53 the Jhansie District came under re-settlement, and in communicating instructions for that object, Mr. Thomason desired Major Erskine (now the Earl of Kelly) to make provision in the engagements for an obligatory School Cess of one per cent., on the same principle and under the same conditions as the Road Cess. This was done in a demi-official letter

which I preserved as the germ of the existing system, but I cannot lay my hands on it at the present moment.

The principle, once established, was applied from time to time to such occasional settle-

* Government, North-Western Provinces, to Sud-
der Board of Revenue, April 1854.

+ Government Order No. 2263, dated 11th May
1854.

ments as of the *istumraee jagheers* in Goor-
gaon,* and other *maafee* villages. It was warmly
adopted by Mr. Colvin on his accession to this
Government, and by him laid down† as one of the
conditions of the new settlements. In their cir-
cular No. 15, dated 5th December 1854, it was
accordingly prescribed by the Sudder Board of Revenue, that “on the occasion of every new
settlement, or revision of settlements, engagements will be taken for the payment of one per
cent. on the *jumma* as a cess for Village Schools, in the same manner as has hitherto been the
practice with the Road Fund.” The same rule was extended to sub-settlements made with pro-
prietors on behalf of *maafeedars*.

In the instructions laid down for the settlement of Saharunpore (the first of the Regula-

See Section 42, Appendix XX., Directions to Settle-
ment Officers.

tion Districts in these Provinces which became open
to revision) it was provided that certain of the
charges on the revenue were to be deducted from
the gross assets of an estate before these were apportioned between Government and the pro-
prietors. Mr. Colvin divided the charges into those that were for public purposes, and those
that were for purely village purposes. For the former including Road, School, Dāk and Police
charges, he regarded the Government as jointly responsible; and by this arrangement he con-
ceived that one-half of the charge only would fall on the proprietor. In practice, however, this
was seldom the case, as is shown in a minute which, as Member of the Board of Revenue, I
wrote on the subject on 1st August 1859, and which I have appended to this Note.

In that minute I advocated that the cess should be imposed as a clear addition to the
revenue, and this has since been laid down as the
settlement rule. Fifty-five per cent. of the gross
assets is now taken as the Government demand, of
which five per cent. is set aside after collection for
the purposes indicated in the margin. There is
nothing optional in the cess, as is shown in the
minute.

Road	...	...	1	per cent.
Schools	...	...	1	"
Dāk	...	...	$\frac{1}{4}$	"
Police, &c.	...	...	$2\frac{1}{4}$	"
Total				5 per cent.

The variety of opinion that has been from time to time expressed as to the nature of the
cess has arisen from the history of its imposition. It was at the first commencement and
until revision of settlement continued everywhere purely optional; and as such, being a
voluntary contribution, the Government properly contributed a grant-in-aid towards rendering
it more efficient. It is still an optional cess in the permanently settled Districts of the Benares
Division; and as long as it remains so, the Government may properly, under the general
principles of grants-in-aid, contribute an equal proportion from the general revenues. But
wherever it becomes a fixed charge on the revenue, embodied in the settlement engagements of
any District, the Government no longer contributes any addition as a grant-in-aid.

The contention as to whether the cess is a part of the Government land revenue, or an
addition thereto, is purely a question of words. In one sense it is an addition to the revenue;
for it has been recognized as a general principle,—ever since in 1854 it was enunciated by the
late Mr. J. R. Colvin,—that the fair share to be demanded by Government as its revenue is
one-half of the assets. If then there had been no local charges, the proprietors would have
had their assessments fixed at 50 per cent. of the rental. But it has been found necessary
to throw certain local burdens on the proprietors, for communications, Education, and other
purposes; and these may therefore, be fairly held to be local charges upon the revenue, over
and above what would otherwise have been demanded. Taking the other view, and looking at
the mode in which these cesses are assessed, it may be held that, as they are imposed in the
same way as the revenue is imposed, they form virtually a portion of the Government demand.

From the mode of their imposition, the Government is bound to expend the amount
realized by them for local purposes, and for all practical ends they may therefore be described
as charges on the revenue to be disbursed on local objects.

If it is determined that these cesses may be imposed in Bengal, the same rule may no
doubt be extended to the permanently settled Districts of the Benares Division, and I should,
of course, be very happy if it were found possible to do this. But the question is a difficult
one. Regulation I., 1793, engages the faith of Government that no demand shall ever be made
for an augmentation of the public assessment on the land; and the provisions of Regulation I.,
1795, are equally stringent, that no sum exceeding the *jumma* of the permanent settlement shall
ever be required of the proprietors. It may be said that the cess is not an increase of the
assessment, but a local charge thereon. Still if it is assessed as a percentage on the *jumma*,
it has very much the appearance, if it be not virtually in the essence, of an enhancement of the
demand. In the temporarily settled parts of these Provinces it was on this principle held that,
so long as the former settlements were current, additional cesses, not originally engaged for,



could under no circumstances be imposed. A rate on the *income* of the landholders, or any other mode of imposition not of the nature of a rateable increase of the jumma, would probably not be open to this objection, and I should gladly see such introduced into the permanently settled Districts in these Provinces. If it be found legal to impose the cess in Bengal as a simple percentage, I shall, of course, be still more glad to follow that precedent.

The 25th March 1868.

W. MUIR.

Memorandum on the Educational Cess.

[Government letter No. 1093, dated the 30th June 1859.]

WITH the above letter a despatch of the Supreme Government, No. 1131, dated 7th June, is forwarded by the Government, North-Western Provinces, calling for a full and precise Report on the School Fund Cess, showing—

- 1st, to what Districts the cess has been hitherto extended;
- 2nd, the process by which it is calculated and levied;
- 3rd, whether the payment is in any degree optional.

2. The Educational Cess is founded upon the instructions for the revision of settlement in Saharunpore, issued by the Board under the sanction of Government in 1855, paragraphs 38 and 42, and subsequently confirmed by the Government of India and the Home authorities.

3. Those instructions form the basis of operations in revising the settlements made under Regulation IX., 1833.

4. Revision of settlement under Regulation IX., 1833, has not yet been completed in any District. It is now going forward in the Saharunpore, Boolundshuhur, and Goruckpore Districts, the settlement having expired in them; and as the assessment is determined, and the jummas are declared, the Educational Cess is simultaneously provided for according to the "Instructions."

5. The rule has farther been carried into effect in other Districts, in the case of individual villages, which, from various causes, have become open to re-settlement; but such cases are few.

6. *First.*—The answer, then, to the first question is that the old settlements having only just begun to expire, the cess has not yet been fully introduced into any District, but that it is in process of introduction into Seharunpore, Boolundshuhur, and Goruckpore; and has also been extended to casual cases of individual villages throughout the Provinces.

7. The Jubbulpore Division and the District of Jhansie are likewise under process of settlement, and the cess is being provided for there in the same manner.

8. *Second.*—The process by which the cess is calculated is stated in paragraph 42 of the Instructions above quoted, page 143 of the new edition of "Directions to Revenue Officers." And it has been farther explained, and illustrated by an exemplar, in the Board's Circular No. 18, dated 16th November 1855, printed at page 146 of the same Work. It is "payable from the net assets before the determination of the Government demand,"—in the same way as the Road Fund, the District Dāk, and the Chowkeedaree Cesses are deducted.

9. By this process, as is correctly stated in the Government Despatch, "one-half of the cess is supposed to be paid by the State, and one-half by the owner of the land,"—such, at least, was the intention of the late Lieutenant-Governor; to explain this, the following remarks are perhaps necessary:—

10. It was established by Mr. Colvin that the Government demand should, in all future settlements, be limited to "50 per cent., or one-half of the average net assets." According to this theory, one-half of the assets constitutes the Zemindar's share, the other half the share of Government. Whatever, therefore, is deducted from the rental before it is divided, is taken equally from the Zemindar and from the Government; in other words, had it not been deducted, it would have gone half to the zemindar and half to the Government.

No. 18, dated 16th November 1855.				Rs.
Rental	...	...	...	1,000
Cesses	...	...	...	50
Total				950
Government share (jumma)...	Rs.	475		
Zemindar's	"	475		950
				—
Jumma	...	...	Rs.	475
Cesses	...	...	"	50
Total payments by Zemindar				525
				—

11. A glance at the exemplar in the circular above referred to will make this clear. There the rental is Rupees 1,000, of which Rupees 500 are, by theory, the Zemindar's share, and Rupees 500 the Government share. Suppose the aggregate of the cesses to be Rupees 50, this sum is to be first deducted, leaving the divisible rental Rupees 950. This divided gives Rupees 475 as the Government jumma, and an equal sum as the moiety of the Zemindar.

12. The cesses Rupees 50 added to the jumma make the Zemindar's payments Rupees 525, so that by theory half of the cesses, or Rupees 25, falls on him, and a similar amount is defrayed by the Government.

13. "All these cesses should be expressly engaged for as revenue in the *durkhast*." They are "payable with the Government demand into the Tehsilee, and are realizable by all the processes applicable to recovery of arrears of Revenue."

Sections 33 and 39, Seharunpore Instructions.

14. *Third*.—These extracts answer the third question. The Educational Cess is in no case optional. Its payment is stipulated for in the engagement in the same terms as the Government revenue. It is collected by the Tehsildar with the revenue, and, if withheld, it is realized by the same processes.

15. Having now stated the theory on which the Educational and other Cesses are calculated, I think it right to add that the practice of our Settlement Officers can hardly, if ever, be accordant therewith. Mr. Colvin's principle went upon the supposition that "a well ascertained rental" can generally be arrived at, and that

* Printed in "Directions to Revenue Officers," page 151. "the assessment should be fixed with reference" thereto.—Paragraph 2, letter No. 1019, dated 11th July 1856.*

16.—But, as shown in the Board's address to which the above letter is a reply, it is a matter of great difficulty, and very often quite impossible, to ascertain anything like a reliable rental. And even if it were, there are frequently causes,—such as temporary depreciation, prospective capacities of improvement, extreme uncertainty of season, &c., which would render it inexpedient to take the existing rental as the simple and sole basis of computation.

17. This has been felt so strongly that our Board have lately gone up to Government for permission to enjoin upon all Settlement Officers the previously existing rule that "the fixing of the jumma is an operation not of arithmetical calculation, but of judgment and sound discretion." Indeed, when lately examining the settlement operations now going forward in Booldundshuhur and Seharunpore, I do not remember a single case in which the arithmetical process could have been gone through with satisfactory result.

18. I had occasion to advert to the same subject in my Minute on the Chowkeedaree Bill, paragraphs 14 to 16, a copy of which (as well as of the letter quoted in the foregoing paragraph) should be annexed to this memorandum. I there showed that instead of the Chowkeedar's salary being charged half-and-half to the Government and the Zemindar before the division of the general assets of an estate, the jumma would, in practice, be determined upon other considerations, and the Chowkeedaree Cess be a virtual addition thereto, and fall solely on the Zemindar; or, (I should have added) it may, according to the system which the Settlement Officer may choose to adopt, be deducted from the jumma, and fall solely on the Government. I found this latter course about to be pursued in one of the districts I lately visited, until I pointed out the proper system.

19. So it is equally with the Educational Cess, the Road Fund Cess, and the District Dāk Cess. They will generally be put on as an addition to the jumma; the jumma being determined not by any arithmetical rules, but discretionally on a wide induction of facts bearing on the value of the estate.

20. I see no objection whatever to this, and I would recommend that the rule be altered accordingly.

21. The "half asset" principle is quite sufficiently liberal. Indeed, it has been questioned by some whether, in the present state of the finances, it is not too liberal.

22. We need not make it still more so, by ruling that these cesses are to be borne either wholly or in part by Government; the amount involved in the North-Western Provinces is about nine lakhs of rupees for the Road and Educational Cesses.

23. I would, therefore, advise that, after the assessment has been fixed on the "half asset" standard, the Road, Educational, and Dāk Cesses, at $2\frac{1}{4}$ per cent. for the whole, be added, as a matter of course, to the jumma, and engaged for without specification as a part of it. This still leaves $47\frac{3}{4}$ per cent. as the Zemindar's share, instead of (as under the previous two-thirds standard) $33\frac{1}{3}$ per cent.

24. The Chowkeedaree Cess I have treated of separately in the Minute above alluded to.

W. MUIR.



No. 237, dated Fort William, the 25th April 1868.

From—E. C. BAYLEY, Esq., Secy. to the Govt. of India, Home Dept.,

To—The Secretary to the Government of Bengal.

In continuation of my letter No. 5876, dated 28th October last, I am directed to request the attention of His Honor the Lieutenant-Governor to the urgent necessity which, in the opinion of the Governor General in Council, now exists for providing from local sources the means of extending Elementary Education in Bengal, and for the construction and maintenance of roads and other works of public utility.

2. While there is no Province in India which can bear comparison with Bengal in respect of the progress made in the higher branches of Education by a considerable section of the upper classes of the community, the Governor General in Council has long observed with regret the almost total absence of proper means of provision for the Elementary Education of the agricultural classes which form the great mass of the population.

The contrast in this respect between Bengal and other Provinces is striking. In Bengal, with a population that probably exceeds 40 millions, the total number of pupils in the lower class Government and Aided Schools was, in 1866-67, only 39,104. In the North-Western Provinces, with a population under 30 millions, the number of pupils in schools of a similar class was 125,394. In Bombay, with a population of 16 millions, the number was 79,189. In the Punjab, with a population of 15 millions, it was 62,355. In the Central Provinces, with a population of 8½ millions, it was 22,600. Nor does there seem to be any probability that these proportions will hereafter become more favorable to Bengal, although the measures that have lately been taken for the encouragement of Vernacular Education by means of the system of training masters in the so-called indigenous schools have been more or less successful. The means of affording elementary instruction appear to be increasing with far greater rapidity in other Provinces. It is shown by Mr. Howell's Note on the state of Education in India in 1866-67, that in Bombay the annual increase in the number of schools and of scholars is most remarkable. In the North-Western Provinces, in the Punjab, and in the Central Provinces, constant progress is being made. In Oudh, where educational operations only commenced a few years ago, the Director of Public Instruction expects before very long to see "a school, under a well-trained and fairly paid teacher, within two and a half miles of every child in the Province."

3. The Governor General in Council feels that it would not be right to evade any longer the responsibility, which properly falls upon the Government, of providing that the means of obtaining at least an Elementary Education shall be made accessible to the people of Bengal. He feels that this responsibility must be accepted in this, as in other Provinces, not only as one of the highest duties which we owe to the country, but because among all the sources of difficulty in our administration, and of possible danger to the stability of our Government, there are few so serious as the ignorance of the people.

4. In Bengal, at least, the Government cannot be charged with having done too little for the encouragement of the higher branches of Education. The expenditure, in 1866-67, on Government and Aided Schools, mostly of a superior class, was nearly £250,000, of which more than £150,000 was contributed by the State. The Government is entitled to say, quoting the words of the Home Government in the well-known despatch of 1854, that it has done "as much as a Government can do to place the benefits of Education plainly and practically before the higher classes" of Bengal. It may, indeed, be a question whether the Government has not done too much. For, as the Secretary of State wrote in 1864, the true principle by which the expenditure of the Government upon Education ought to be governed is this,—“That, as far as possible, the resources of the State should be so applied as to assist those who cannot be expected to help themselves, and that the richer classes of the people should gradually be induced to provide for their own education.”

However this may be, whether we have done, in this respect, more than was necessary or not, the duty that remains to be performed is clear. It was described as follows in the despatch of 1854 which has been quoted above :—“Our attention should now be directed to a consideration if possible, still more important, and one which has been hitherto, we are bound to admit, too much neglected, namely, how useful and practical knowledge, suited to every station in life, may be best conveyed to the great mass of the people who are utterly incapable of obtaining any education worthy of the name by their own unaided efforts.”

5. While the Governor General in Council is not content to bear any longer the reproach that almost nothing has been done for the education of the people of Bengal, it is altogether out of the question that the Government can provide the funds without which the removal of that reproach is impossible. The Government of India has given ample proof of its desire to do everything in its power for the encouragement of Education. Fourteen years ago, as Mr. Howell has said in his valuable Note, there were “no Universities in India, and no Educational Departments; there were only 14 Government Colleges for general Education; Elementary Vernacular Education had only been attempted with any degree of success in the North-West Provinces and Bombay; there were no Grant-in-aid Rules; * * * there were

no Normal Schools; female Education had not been attempted by the State at all, and the total annual grant for Education in all India was £98,721." At that time there were not 40,000 pupils in all the Government Colleges and Schools in India. At the present time, the total number of pupils in Government and in Aided Schools is probably 630,000 and the estimate of the expenditure upon Education, Science, and Art amounts, for the current year, to £904,000.

6. It is evident that if the Imperial expenditure on Education be allowed to go on increasing much longer at the present rate, the result must be a serious aggravation of the financial difficulties of the Government. The legitimate and unavoidable demands for the encouragement of Education will be, at all times, very heavy; and it will be hard enough to meet them without incurring expenditure which need not fall upon the State. "As a matter of fact," as it was stated in my letter of the 28th October last, "the State has never undertaken to provide funds for the Education of the mass of the people" in any part of India, nor is it prepared to undertake to do so in Bengal. It is only by acting on a totally different principle that so much has been accomplished in other Provinces. The Governor General in Council thinks that it is now desirable to declare distinctly that this is a subject which, in future, the Government will not consent even to discuss. While the Governor General in Council will always be ready to view, in the most liberal spirit, all questions that may arise, and to afford every help that the Government can reasonably be expected to give, he will decline, in future, to listen to any proposition, the effect of which would be to throw upon the State the main burden of the cost of educating the people of Bengal. The only way in which that cost can be met is, unless some voluntary arrangement be possible, by means of local taxation, specially imposed for the purpose.

7. The Home Government, in the Despatch of 1859, pointed to "the levy of a compulsory rate as the only really effective step to be taken." "The appropriation," it was stated, of a fixed proportion of the annual value of the land to the purpose of providing such means of education for the population immediately connected with the land seems, *per se*, unobjectionable; and the application of a percentage for the construction and maintenance of roads appears to offer a suitable precedent for such an impost."

The despatch then referred, in terms which are not altogether applicable at the present time, to the manner in which this principle had been already acted on in the North-Western Provinces, and went on to say, with special reference to Bengal, that "it seems not improbable that the levy of such a rate under the direct authority of the Government would be acquiesced in with far more readiness and with less dislike than a nominally voluntary rate proposed by the local Officers."

8. This principle has been already carried out in Bombay, in the North-Western Provinces, in Oude, in the Central Provinces, and in the Punjab. Although the Educational Cess in those Provinces is imposed as a percentage on the Government demand, it is, as was stated in my letter of the 28th October last, "clearly taken from the proprietors of the soil as a separate tax for special local purposes." Not only can there be no reason why a similar tax should not be imposed for similar purposes in Bengal, but, in the opinion of the Governor General in Council, there is no part of India in which the proprietors of the land can be so justly expected to bear local burdens of this nature.

9. The Governor General in Council is aware that it has been sometimes asserted that the imposition of such a tax would be an infringement of the conditions under which the permanent settlement of the land was made. He does not think, and he believes, that His Honor the Lieutenant-Governor will concur in this opinion, that there is any necessity for argument to show the futility of such assertions. Similar objections were made to the imposition of the Income Tax, and they are as groundless in the one case as in the other. It must, however, be admitted that if an Educational Cess were levied in Bengal as a percentage on the Government demand, it would, in the eyes of those who were not well acquainted with the true state of the case, have very much the appearance of an enhancement of the assessment imposed upon the land at the time of the permanent settlement. It is desirable, if possible, that the tax should be levied in such a manner as to give no occasion for any misconception of this kind.

10. The Governor General in Council believes also that there are other and more important reasons which would probably render it inadvisable to assess the tax as a percentage on the Government demand. It is well known that in Bengal the amount of the Government revenue has ceased to be any index whatever to the actual annual value of estates. This being the case, the amount of the revenue cannot form an equitable basis for new taxation. This difference between Bengal and Provinces where a permanent settlement of the revenue has not been made was fully recognized in the Income Tax Act, and it appears equally right to recognize it in the present instance.

11. Almost the same reasons which have led the Governor General in Council to consider it necessary to provide for elementary education in Bengal by means of taxation specially imposed for the purpose, have satisfied His Excellency that similar measures are necessary to provide for the construction of roads and other public works of local utility, the cost of which in other Provinces falls not upon Imperial, but on Local Funds. In the North-Western Provinces, in the Punjab, and in Oude, the proprietors of land pay on this account a tax

amounting to one per cent. on the Government demand. They pay the same in the permanently settled Districts of the Benares Division. In the Central Provinces they pay two per cent. In Madras the rate may be as much as $3\frac{1}{2}$ per cent. In Bombay, assuming that one-half of the cess lately imposed is devoted to roads, the proprietors of land pay at the rate of $3\frac{1}{2}$ per cent. In Bengal they pay nothing, although there is no part of India in which the means of the landholders are so large, in which the construction of roads and other works of local improvement is more urgently required, or in which such works have hitherto made so little progress.

12. It was pointed out, in my letter of the 28th October last, that in the permanently settled Districts of the Benares Division of the North-Western Provinces, between which and the permanently settled Districts of the Lower Provinces the most complete analogy exists, the proprietors of the soil had voluntarily agreed to the imposition of an Educational Cess on condition that the Government should give an equal amount; it was added that the Governor General in Council would be glad if the zemindars of Bengal could be similarly brought to tax themselves for Vernacular Education, and that, in such case, without pledging the Government to any specific condition, His Excellency would willingly give such aid as the finances of the Empire could, from time to time, fairly afford. Those remarks are equally applicable to the question of local taxation for the construction and maintenance of roads.

13. If, however, in either or both of these cases, it should be found impracticable to provide, by any such voluntary arrangement, the means of meeting the necessary expenditure, the Governor General in Council is decidedly of opinion that recourse should be had to legislation, and that a special tax should be imposed for these purposes upon the landholders of Bengal. Possibly, His Honor the Lieutenant-Governor may not agree with all the reasons which have led the Governor General in Council to this conclusion, but His Excellency hopes that the conclusion itself will be accepted by His Honor as proper and necessary, and that His Honor will take measures for speedily carrying it into effect.

14. With regard to the details of the measures that will be required, it is not necessary that much should now be said by the Governor General in Council. Such details can be far better considered by the Local Government by which the money will be raised, and by which it will be expended. There is only one remark on this part of the subject which the Governor General in Council thinks it necessary now to make. The reasons have been stated which appear to render it undesirable that the proposed tax should be imposed as a percentage on the Government land revenue. Taking into consideration the great urgency of the objects in view, and the wealth of the classes on whom the tax will fall, the Governor General in Council is of opinion that the amount levied ought not to be less than two per cent. on the net assets or gross rental of the land. This is the rate at which cesses are imposed, for the same purposes, in the Central Provinces; and, as was stated in my letter of the 28th October last, it appears to the Governor General in Council that at least as heavy a tax may fairly be imposed in Bengal.

15. The Governor General in Council now leaves this subject in the hands of the Lieutenant-Governor, and he feels complete confidence that His Honor will carry out the measures which have been indicated in the manner which their great importance demands.

No. 7, dated Simla, the 2nd June 1868.

From—The Government of India,

To—Her Majesty's Secretary of State for India.

WE transmit for your information twenty-five copies of a "Note on the state of Education in India for 1866-67," prepared, under our orders, by Mr.

* Dated 7th April 1868.

A. P. Howell, Under Secretary in the Home Department, together with a Minute* thereon recorded by our Hon'ble Colleague Mr. G. N. Taylor.

Home Department Resolution, dated the 30th April 1868.

Letter to Bengal, No. 237, dated 25th April 1868.

„ Madras, „ 292, „ 27th May 1868.

2. We also enclose a copy of the documents cited on the margin on the subject of providing, from local sources, the means of elementary education for the agricultural classes in the Lower Provinces of Bengal and in Madras.

EDUCATION PROCEEDINGS, MAY 2, 1868, NOS. 3 TO 5.

No. 464, dated the 25th January 1868.

From—H. L. HARRISON, Esq., Junior Secretary to the Government of Bengal,

To—The Secretary to the Government of India, Home Dept.

I AM directed to forward, for submission to His Excellency the Governor General in Council, a copy of letter No. 4526, dated 20th ultimo, from the Director of Public Instruction, in which he requests that the Budget allotment of his Department for Vernacular Education for the current year, which, at the recommendation of the Lieutenant-Governor, was fixed by

the Government of India at Rs. 1,50,000, may be increased to Rs. 1,63,614, the sum included by him in the estimate under this head originally framed by him.

2. The amount entered in the estimate for 1866-67 for Vernacular Education was Rs. 1,58,000, of which Rs. 58,000 was disallowed under the orders of the Financial Department, No. 1580, dated 29th March 1866; subsequently, however, on the representation of the Director, that the grant of one lakh was inadequate, it was increased to Rs. 1,35,000 by Financial Orders, No. 294, dated 26th January 1867, received under cover of your Office No. 1374, dated 11th February 1867. When the Educational Estimates for 1867-68 came under the review of this Government, it was believed that Rs. 1,50,000 would suffice for the wants of Vernacular Education, and that was the amount recommended to be passed in paragraph 3 of letter addressed from this Office to the Financial Department, No. 423, dated 31st January 1867, and it was passed in the Orders of that Department, No. 1554, dated 21st March* 1867.

* See Home Department, No. 3874, dated 16th April 1867.

3. Subsequently, the Director explained in his letter No. 695, dated 18th February 1867, that his actual requirements for Vernacular Education during 1867-68 amounted to Rs.

1,66,014, and he now shows that the sum first asked for by him will be fully necessary to enable him to meet the cost of Establishments already sanctioned, as well as to carry on the gradual extension of operations under the system in force. Under these circumstances, I am to request that His Excellency in Council may be moved to sanction the addition of Rs. 13,614 to the allotment for Vernacular Education for the current year, making it in all Rs. 1,63,614.

No. 4526, dated the 20th December 1867.

From—W. S. ATKINSON, Esq., Director of Public Instruction,
To—The Officiating Secretary to the Government of Bengal.

In the Departmental Budget submitted by me for the current Financial year, the estimate on account of Vernacular Education amounted to Rs. 1,63,614; but it appears from a recent memorandum of the Financial Department that Rs. 1,50,000 only was passed on this account. I now find, however, that the estimated expenses for the year on account of salaries and stipends already sanctioned will amount to Rs. 1,61,980, while further expenditure is also required for the gradual extension of operations under the system in force. Under these circumstances, I request that I may be authorized at least to work up to the amount (Rs. 1,63,614) which was asked for in my original estimates.

Extract from a letter from the Junior Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department,—No. 423, dated the 31st January 1867.

Para. 3.—The Accountant General's letter referred to in the preceding paragraph also shows the alterations which the Lieutenant-Governor considers advisable in the estimates of expenditure, under the heads of Abkaree, Police, and Miscellaneous, and it only remains to point out such further alterations as have since then been made.

Under the head "Allowances, Refunds, and Drawbacks," the sum of Rs. 4,000 has been disallowed on account of Income Tax in the estimate for 1867-68.

Rupees 5,000 have been added to Budget of the Behar Opium Agency for 1867-68, on account of "Rewards on Confiscations," and a similar sum (Rs. 5,000) to the item Miscellaneous under contingent charges of the Benares Agency; Rs. 5,400 have been added to the Police Budget, "District Police, Executive Force," for repairs and constructions, on account of keeping open the paths connected with the several Police posts in the hill tracts of Chittagong.

To schools of the higher class in the Budget of expenditure for "Education, Science, and Art" for 1867-68, Rs. 8,385 have been added on account of placing the Government School at Cuttack on the footing of a collegiate establishment, and Rs. 19,320 as a contribution to St. Paul's School at Darjeeling. In regard to the former item, I am to explain that the Lieutenant-Governor is awaiting further details before submitting it for the favorable opinion of the Government of India.

To schools of the lower classes, Rs. 1,200 have been added for additional circle schools for girls in the South-Eastern Division.

For Normal Schools Rs. 3,180 have been allowed for one at Mozufferpore. The estimated expenditure on account of the new scheme of Vernacular Education has been reduced from Rs. 1,63,614 to Rs. 1,50,000. Grants-in-aid have been reduced from Rs. 4,75,000 to Rs. 4,00,000.



Rupees 8,148 have been added for additional senior scholarships.

Under Grant 22 "Medical Services," an error has been rectified; instead of "64 vaccinators at Rs. 150 of each Rs. 6,480," the entry for 1867-68 should stand thus—210 vaccinators at Rs. 10 each per mensem, and one at Rs. 20, Rs. 25,440.

Extract from a letter from the Director of Public Instruction to the Secretary to the Government of Bengal,—No. 695, dated the 18th February 1867.

I HAVE the honor to acknowledge the receipt of your Office No. 408, dated 31st January, and in reply to observe as follows, with reference to the retrenchments made from the Budget Estimates of this Department for the ensuing financial year.

2. Reduction of the estimates for Elementary Vernacular Education from Rs. 1,63,614 to Rs. 1,50,000.

No. 102, dated the 13th February 1868.

Endorsed by the Home Department.

FORWARDED to the Financial Department with the support of this Department. Return requested.

Extract from the Proceedings of the Government of India in the Financial Department,—No. 1570, under date the 31st March 1868.

READ the following correspondence regarding the Budget grant in 1867-68 for Vernacular Education in the Lower Provinces of Bengal:—

Home Department endorsement No. 5876A, dated 28th October 1867.

" " " 102, dated 13th February 1868.

RESOLUTION.—The Budget grant in the Bengal Estimate for 1867-68 for Vernacular Education was fixed at Rs. 1,50,000. The Government of Bengal recommends that it may be raised by Rs. 13,614. In sanctioning this additional grant, the Governor General in Council is pleased to record the following observations.

2. In 1864-65, the Government of Bengal submitted proposals for the improvement of indigenous schools in the Districts of Dinagepore, Rajshahye, and Rungpore, in accordance with a scheme which, it was held, had been approved by the Secretary of State for India.

3. The proposals for those Districts were sanctioned, but it was pointed out in Financial memorandum No. 2142, dated 27th April 1865, and in Financial Resolution No. 294, dated 26th January 1867, that the Secretary of State's despatch on the subject of the scheme could only be regarded as having conveyed a general approval of the object, and not a specific sanction of the large expenditure which would be entailed by the extension of the scheme throughout the Lower Provinces of Bengal on the scale which had been proposed for the Districts above-mentioned.

4. The ultimate expenditure by the scheme would have been large, and in the Financial Resolution dated 26th January 1867 it was estimated at about 23 lakhs a year, exclusive of the charge for Inspectors and Normal Schools.

5. It was further pointed out that the scheme set aside the principle of local support, on which ground, and by reason of the very large expenditure which it involved, it was held that the Secretary of State for India had not approved of the details of the scheme in his remark that it "possesses the great advantage of accomplishing its objects at a very small expense."

6. In his letter dated 24th April 1867 the Director of Public Instruction admits that, on the plan which is being followed, Elementary Schools for the whole country in the Lower Provinces will be provided "at an annual charge to the State not much exceeding 20 lakhs of Rupees, including expenditure for inspection and administration."

7. In the decision in the Home Department, in letter No. 5876, dated 28th October 1867, it is held that the main burden of this expenditure for Vernacular Education in Bengal should fall, not on the imperial revenues, but, as elsewhere, on the proprietors of land,—the State never having undertaken to provide funds for the education of the mass of the people.

8. Thus the two principal objections taken in the Financial memorandum and the Financial Resolution still hold good, viz., that the expenditure involved is of a magnitude exceeding what the imperial revenues should bear, and that local support should be obtained for these Vernacular Schools.

9. In this view, and having regard to the declaration of the Director of Public Instruction that he "cannot undertake to carry on a system of Village Schools in Bengal with a smaller amount of aid than that now sanctioned" (per District), the Government of Bengal should be informed that expenditure for this purpose, beyond the amount of the Budget grant

for 1868-69, will not be allowed hereafter, unless, meanwhile, a scheme be devised and carried into effect for ensuring that the main burden of the expenditure for Vernacular Schools shall "fall not on the imperial revenues, but on the proprietors of the land."

ORDERED, that a copy of this Resolution be sent to the Home Department, and that a copy of paragraph 1 be sent to the Comptroller General of Accounts, and the Accountant General, Bengal.

Office memorandum No. 1571, dated the 31st March 1868.

WITH reference to Financial Resolution of this date, No. 1570, regarding the Budget grant for the extension of Vernacular Schools in Bengal, the undersigned is directed to state that, according to the Revenue and Finance Accounts down to 1866-67, and the Budget Estimate for 1868-69, the expenditure from the general revenues for grants-in-aid and for Vernacular Education among the mass of the population is as follows in the several Presidencies and Provinces :—

				Actual Expenditure.				
				1862-63.	1863-64.	1864-65.	1865-66.	1866-67 (12 months).
				£	£	£	£	£
Bengal ...	...	{	Grants-in-aid ...	15,109	16,519	27,081	37,890	38,678
			Vernacular ...	...	...	...	...	22,700
North-Western Provinces	...	{	Grants-in-aid ...	3,811	4,741	12,058	20,761	28,184
			Vernacular.	...	...	...	...	30,106
Punjab ...	...	{	Grants-in-aid ...	8,970	8,714	7,241	14,758	18,082
			Vernacular	...	...	...	...	711
Madras ...	...	{	Grants-in-aid ...	8,702	9,158	12,609	15,915	18,243
			Vernacular	...	...	...	...	21,327
Bombay...	...	{	Grants-in-aid ...	7,731	10,097	11,916	19,899	17,626
			Vernacular.	...	...	...	...	18,696
Central Provinces	...	{	Grants-in-aid ...	135	965	1,200	1,134	1,712
			Vernacular.	...	...	...	...	4,168
Oudh ...	...	{	Grants-in-aid ...	1,704	1,849	3,141	3,774	4,691
			Vernacular.	...	...	...	...	6,000
British Burmah	...	{	Grants-in-aid ...	1,769	1,955	1,840	4,402	4,269
			Vernacular.	...	...	...	...	12,084

Note.—The expenditure for Vernacular Schools for the masses is not shown separately in the Actuals.

2. The receipts from schooling fees are indeed larger in Bengal than in any other part of British India, but they are chiefly derived from Colleges and Schools, the gross outlay for which is also considerably larger in Bengal than under other Governments and Administrations.

3. Accordingly, the disproportionately large outlay in Bengal for grants-in-aid and for the Vernacular Education of the mass of the people calls for the serious attention of the Government of Bengal in connection with the statement of the Director of Public Instruction in his letter dated 24th April 1867 that "he cannot undertake to carry on a system of Village Schools in Bengal with a smaller amount of aid than that now sanctioned" (per District). Were the Budget grant for the spread of Vernacular Education in Bengal to be raised from 2½ lakhs to the 20 lakhs contemplated by the Director of Public Instruction, this sum and the grants-in-aid would raise the total assignment for these items for the Lower Provinces to an amount which would not only preclude further increase of the expenditure for grants-in-aid for other classes of schools in Bengal, but would be unjust to other Provinces and Presidencies.

4. Until, therefore, the Government of Bengal can devise and carry into effect a scheme for obtaining the greater part of the expenditure for the Vernacular Education of the mass of

the people from the proprietors of the land, the increase of the existing Budget provision for that expenditure should be prohibited, inasmuch as it is required for a plan of Education which, failing, an adequate contribution from the proprietors of the land towards a scale of charge—without which the Director of Public Instruction cannot undertake to carry on a system of Village Schools—must, perforce, be treated as impracticable by the Government of India.

5. In the Financial Resolution dated 26th January 1867, it was inadvertently stated that Sir J. P. Grant considered five Rupees a month as sufficient for the teacher of a Village School, whereas the quotation on the margin of the paragraph containing the statement showed that Rs. $7\frac{1}{2}$ is the sum which he regarded as a sufficient gross pay from Government and from schooling fees. The error in the Financial Resolution has been pointed out by the Director of Public Instruction, but though he cites the testimony of the Director of Public Instruction, North-Western Provinces, "that the Halkabundi Teachers receive on an average between six and seven Rupees, fees go to pay Assistants, if needed, and as a rule do not belong to the Teacher," thus establishing Sir J. P. Grant's figure of Rs. $7\frac{1}{2}$ a month of gross emoluments as a liberal estimate; yet Mr. Atkinson does not abate his estimate of Rs. 10 per mensem for the Teacher of a Village School in Bengal, against six or seven Rupees per mensem at the present day in the North-Western Provinces. This comparatively excessive liberality only renders it the more obligatory on the supporters of the expensive scheme of Vernacular Education in Bengal to throw its main burden on other than the general revenues.

No. 244, dated the 27th April 1868.

From—E. C. BAYLEY, Esq., Secretary to the Government of India, Home Dept.,
To—The Officiating Secretary to the Government of Bengal.

IN continuation of the letter from this Department, No. 5876, dated the 28th of October last, and with reference to your communication No. 464, dated the 25th of January last, I am directed to forward, for the information of His Honor the Lieutenant-Governor, copies of the

From Financial Department, Nos. 1570 and 1571, papers noted in the margin regarding the grant for Vernacular Education in the Lower Provinces. It will be seen that it has been decided in the Financial Department that additional expenditure will not be allowed hereafter, unless, meanwhile, a scheme be devised and carried into effect for ensuring that the main burden of the cost of Vernacular Schools shall fall not on the Imperial revenues, but on the proprietors of the land.

No. 1520, dated Fort William, the 13th May 1868.

From—H. L. DAMPIER, Esq., Offg. Secy. to the Govt. of Bengal,
To—The Secy. to the Govt. of India, Home Dept.

WITH reference to your letter No. 237, dated 25th April, I am directed to say that the Lieutenant-Governor will apply himself to the consideration of the measures necessary for the imposition of such local taxation as has been ordered by the Government of India; but that it is impossible that so important a measure can be brought forward during the present sittings of the Bengal Council.

2. A copy of a letter which has been addressed to the British Indian Association on the subject is forwarded for the information of the Governor General in Council.

No. 1521, dated Fort William, the 13th May 1868.

From—H. L. DAMPIER, Esq., Offg. Secy. to the Govt. of Bengal,
To—The Secy. to the British Indian Association.

I AM directed to forward copy of a letter No. 237, dated 25th April, addressed by the Government of India to this Government, and to request that it may be laid before the Association.

2. The Lieutenant-Governor has no doubt that their own knowledge of the requirements and circumstances of these Provinces, no less than the comparative statistics given in the letter from the Government of India, will lead the Association to give a ready assent to the conclusion that it is necessary to adopt effective measures for extending the "elementary education of the agricultural classes which form the great mass of the population."

3. The 6th paragraph of the letter from the Government of India expresses strongly the conclusion of the Governor General in Council that means for such an extension must not be looked for from the State. On the other hand, the Lieutenant-Governor is satisfied that any attempt to raise so large a sum as is required under the name of voluntary contributions would be objectionable and futile.

4. It remains, therefore, to consider the means of carrying into effect the alternative measure which is suggested by the Government of India, viz., to raise the necessary funds

"from the proprietors of the soil as a separate tax for special local purposes." That a tax specially levied for the education of the agricultural classes should fall on the land is evident. The reasons given in the 9th and 10th paragraphs of the letter from the Government of India against levying such a tax in the shape of a percentage on the Government demand are so strong as, in the opinion of the Lieutenant-Governor, to outweigh the great convenience and simplicity with which such a percentage could be levied. Obviously, the only equitable mode of levying the tax will be to impose it on the actual profits which are now drawn from the land; and to distribute its incidence in proportion to the share of those profits which is derived by the possessors of every beneficial interest in the land, whether he be zemindar, lakhirajdar, putneedar, farmer, holder of an intermediate tenure of any description, or actual cultivator occupying his land without paying rent at the full market rate of the present day, that is, at any rate of rent short of that which would be demanded for it from a tenant-at-will.

5. It remains for this Government to decide upon the most practicable and equitable means of assessing such a tax; and on the most economical and least vexatious mode of collecting it. On both these points the views of the Association would derive value from their special knowledge and the position they occupy; and the Lieutenant-Governor desires me to request that he may be favored with such suggestions as they may think proper to make.

6. A portion of the tax when imposed would be devoted to meeting the local requirements for the maintenance and improvement of communications, which have grown to such an extent as to exceed any provision which can be made for them from the Imperial funds.

No. 311, dated the 6th June 1868.

From—E. C. BAYLEY, Esq., Secy. to the Govt. of India, Home Dept.,
To—The Offg. Secy. to the Govt. of Bengal.

I AM directed to acknowledge the receipt of your letter No. 1520, dated the 13th ultimo, relative to the proposed imposition of local taxation for the purpose of providing funds for the extension of elementary education among the agricultural classes of the Lower Provinces.

2. It has been already stated in the last paragraph of my letter No. 237, dated the 25th April last, that the Government of India leaves this important subject in the hands of the Lieutenant-Governor, and that it has complete confidence that His Honor will carry out the necessary measures in the manner which their great importance demands.

3. While the Government of India concurs with the Lieutenant-Governor in the opinion that the proposed measures cannot be brought forward during the present session of His Honor's Council, it hopes that no delay will be allowed to take place which can properly be avoided, it being on all grounds highly advisable that a question of this nature, which will be of great interest to the most influential class of the Native population of Bengal, and which is of high importance to the progress of the country, should not remain pending longer than is absolutely necessary.

No. 8, dated Simla, the 9th June 1868.

From—The Government of India,
To—Her Majesty's Secretary of State for India.

REFERRING to our Secretary's letter to the Government of Bengal, No. 237, dated the 25th April 1868, which formed one of the enclosures of our Despatch No. 7, dated the 2nd instant, we transmit for your information a copy of the correspondence marginally noted, relative to the proposed imposition of local taxation for the purpose of providing funds for the extension of elementary education among the agricultural classes in the Lower Provinces of Bengal.

From Bengal, No. 1520, dated the 13th May 1868,
and enclosure.
To Bengal, No. 311, dated 6th June 1868.

EDUCATION PROCEEDINGS, OCTOBER 10, 1868, Nos. 6 AND 7.

Popular Education in Bengal.

Memorandum by the Missionaries residing in and near Calcutta,—dated the 8th September 1868.

As the subject of popular education in Bengal is at present much under discussion, the undersigned, who are Missionaries residing in Calcutta and the neighbourhood, deem it right briefly to express their views on some aspects of

the question. Those who are familiar with the discussion may find little that is new in what is now to be stated; but reiteration is needful if the public mind is to be adequately impressed with the importance of the subject and the necessity for action.

As the following remarks will refer mainly to deficiencies existing in the present system of education, it is only just to acknowledge at the outset what has been already successfully accom-

plished. The change that has taken place since 1854, the date of the celebrated despatch which may be called the Educational Charter of India, is very remarkable. The money grant to Education, which, in 1854, was only £98,721 for all India, has been increased fully eight-fold. The establishment of the University of Calcutta has greatly fostered the spread of higher education. The system of grants-in-aid has been successful in extending both higher and middle class education. The progress of female education has been very encouraging, considering the peculiar difficulties with which it has to contend. And the instruction of the masses has not been entirely overlooked; a good commencement has been made in the establishment of Normal schools, the scheme for training the teachers of Native schools, and what is called the Circle system.

3. Still, what has been done in the direction of the education of the masses is merely a commencement. The work to be done is of enormous magnitude. If the measures now under consideration by the Supreme Government and the Government of Bengal shall issue in the practical settlement of the question by a large extension of elementary instruction, it will be a cause of unspeakable thankfulness to every well-wisher of India. The need is most urgent. The great mass of the people in Bengal is sunk in a condition of almost brutish ignorance. The proportion of the population receiving education in all Government and Aided Schools is only 1 in 328. It is true there are indigenous Native Schools, and at first sight the existence and number of these might seem a fact of no small importance; but probably, when they are taken into account, it will be found that not more than half a million of children are receiving any kind of instruction, out of a population of fully forty millions. It cannot be safely calculated that more than four per cent. of the population can read with any intelligence.

4. But the *quality* of the indigenous education requires to be taken into serious consideration. In the village school, the chief thing taught is elementary arithmetic; and this, of course, is so far good. Next in importance are the *s'lokas* of *Chāṇakya*, which seldom inculcate anything higher than worldly prudence, degenerating often into mere selfishness, and sometimes even impurity. The discipline is, for the most part, exceedingly harsh; and the village school is an object of terror to the pupils. All things considered, the mental training given in these schools is next to nothing; and their moral influence must be often evil rather than good. There is no reason to believe that the schools are in a better condition now than when Mr. Adam reported of them that even orthography was "taught in a most vitiated form,"—in other words, that the teachers themselves could not spell; that no instruction was given "regarding the personal virtues or domestic and social duties," and that the "education, being limited to accounts, tends rather to narrow the mind and confine its attention to sordid gain, than to improve the heart and enlarge the understanding." (First Education Report, p. 8.)

5. This deplorable destitution of mental and moral training has an important relation to crime. So long ago as 1809, the matter was thus referred to by Mr. Dowdson, Secretary to the Bengal Government, in a report on the Police: "I am sensible that a great deal must be done to eradicate the *seeds* of these crimes. The real source of the evil lies in the corrupt morals of the people. Under these circumstances, the best laws can only have a partial operation. If we would apply a lasting remedy to the evil, we must adopt means of instruction for the different classes of the community." (Fifth Report on East Indian Affairs, Appendix 12.) Sir Frederick Halliday, when Lieutenant-Governor of Bengal, in a Minute on Police and Criminal Justice, used the following true and weighty words: "While the mass of the people remain in their present state of ignorance and debasement, all laws and all systems must be comparatively useless and vain. Above all things that can be done by us for this people is their gradual intellectual and moral advancement through the slow but certain means of a widely-spread popular system of Vernacular education.

It is true that no system of merely secular education can cure such deep-seated evils; but even in Government schools moral instruction is, or might be, imparted, and could not be without some good results.

6. Education is necessary to protect the people from oppression. In the important matter of his accounts, the uneducated ryot is utterly defenceless. Detection of forged documents by him is impossible. An ignorant people fall an easy prey to corrupt underlings of the zemindars and the courts, who are always eager for bribes. Moreover, if the people speak truly, even the Police and petty officers of Government greatly tyrannise over them.

7. It is right to state in this connection what the condition of the Bengal ryot actually is. It is one of extreme depression; and his relation to the zemindar is such that it can hardly be otherwise. As compared with that of the peasantry in other parts of India, his position is altogether peculiar,—in many cases approaching to serfdom. It is with difficulty he procures at any time the necessaries of life; and his chronic poverty is aggravated by the recurrence from time to time of such calamities as hurricanes, droughts, inundations, and epidemics among men and cattle. Though not naturally destitute of acuteness, he is generally crushed and spiritless under the accumulated evils of his position. Mere education would not remove these; but it would to some extent mitigate them, and it would contribute to that energy and force of character, the want of which is now so deplorable.

8. Education is necessary for political reasons. The most absurd reports may be spread—indeed, are spread—the most groundless alarms may be raised, so long as the people continue in their present state of darkness. In justice both to its subjects and itself, the Government is bound to adopt, if possible, some effectual means of diffusing such a measure of enlightenment as may help to counteract these evils. Until this is done, public order rests upon a slumbering volcano.

9. A desire for elementary instruction has long characterized certain classes of the people. The existence of about 33,000 indigenous schools, miserable as they are, is an evidence of this. Another evidence of the same thing is the successful commencement of night schools for the working classes in some of the country Districts.

At the same time, it would be unreasonable to expect that even the best contrived system of education will speedily call forth a very large attendance of the masses. The rush of the higher and middle classes to English is dependent mainly on the belief that English is “the language of good appointments.” The attendance, especially of the agricultural population, may perhaps be partial and irregular, until they gradually see some tangible benefits resulting from the elementary schools; but education should be put within the reach of all, and the desire for it will grow. Its growth would be materially quickened by a faithful carrying out, on the part of Government, of the principle thus expressed by the Secretary of State in the despatch of 1859 :—

“It has long been the object of the several Governments to raise the qualifications of the public servants even in the lowest appointments; and by recent orders no person can, without a special report from the appointing Officer, be admitted into the service of Government on a salary exceeding six Rupees *per mensem* who is destitute of elementary education.”

10. There is an impression in some quarters that education naturally and easily descends—“filters downward,” as it has been expressed, from the higher to the lower classes. But all history proves that there may long exist a cultured class in juxtaposition with an illiterate or even barbarous class. It is vain to hope for the illumination of the masses of Bengal unless special efforts are made on their behalf. If even in some parts of England, notwithstanding her ancient system of Universities, Colleges, and Schools, education has not yet “filtered downwards to the masses,” what can be expected in India, with its stupendous system of caste, partitioning off society into *strata* that never intermingle?

11. The progress that has been made in other parts of India in the extension of popular education is a strong argument for similar efforts in Bengal. Even-handed justice must be shown to all. Why should not the poor ryot of Bengal fully share in the benefits of that education which is being extended to the other portions of the Empire? Relief should especially be granted to the peasantry here, inasmuch as their condition is one of more abject degradation than exists elsewhere in India, while the Province they inhabit is the richest source of revenue to Government.

It is an important fact, regarding the present educational system, that a very large proportion of the funds devoted to its support is drawn from the Imperial Revenues, to which the Bengal ryot contributes his share. With what show of justice can Government withhold the *necessaries* of intellectual life from the many, while it compels them to contribute to the intellectual *luxuries* of the few?

12. It seems unnecessary to adduce more reasons for the extension of popular education; but an objection that weighs with some may be noticed. It is contended that the people will be unfitted for their position in life if they are educated. The objection is obviated, if the education be of the right kind. The masses require elementary training, both intellectual and moral. They also require some measure of industrial and agricultural training. And, considering the utter neglect of the simplest sanitary rules throughout Bengal, and the consequent waste of human life, the inculcation of healthy habits would be an incalculable boon. But the experience of many European countries and the United States of America, in which education is felt to be a State necessity, and made compulsory even on the lowest, is a sufficient refutation of the objection now referred to.

13. The question of the manner in which the expense of an efficient system of popular education can be provided for is confessedly not easy. Probably no method can be proposed against which strong objections will not be raised. But it is unnecessary to enter on any discussion of the question, inasmuch as His Excellency the Governor General has stated, in his clear and decisive Minute of the 25th April last, that the necessary funds are to be raised by a cess upon the land.

14. A contribution, however, towards the end proposed would be obtained if the present educational establishment of Government were carefully revised and a re-distribution made of the funds. The annual cost incurred in the salaries alone of officers engaged in direction and instruction in the higher educational institutions, general and special, of Government in Bengal, excluding the High Schools, is stated in Mr. Howell's valuable ‘Note on the state of Education’ to be more than five lakhs of Rupees, being far greater than in any Local Government; while the annual expenditure from public funds on schools of the lower class, Government or Aided,



is far less than in any Local Government, except Madras. More than five lakhs for salaries to Superintendents and teachers of the higher branches, while little more than one lakh is expended on all schools for the masses in Bengal,—the contrast is eloquent. It is not contended that the Educational Officers of Government are too highly paid, but that far too large a proportion of the sum devoted to education is expended on the richer classes.

15. The despatch of 1854 stated that the Court of Directors looked forward to the time “when any general system of education entirely provided by Government may be discontinued, with the gradual advance of the system of grants-in-aid, and when many of the existing Government institutions, especially those of the higher orders, may be safely closed or transferred to the management of local bodies under the control of, and aided by, the State.” Government institutions, both of the higher and middle class, were also expressly stated in the Despatch of 1859 to be “intended only as *models* to be superseded gradually by institutions on the grant-in-aid system.”

Mr. Howell remarks that “these anticipations have never been generally realised; and in some Provinces they appear to have been altogether overlooked.” Is it too much to ask that principles which lie at the very basis of our Indian Educational scheme should be fairly carried out?

16. Successful, however, as the grant-in-aid system has been, even beyond anticipation, in fostering higher and middle class education, it is evidently inadequate to the great task of providing elementary education for the masses generally,—the people being too poor to contribute more than a trifle; and the direct action of Government, which may gradually cease in the higher education is now required, and will be long required, in the lower.

Even in this department, however, the grant-in-aid system certainly ought not to be superseded, but employed to the utmost, whenever philanthropic persons may be prepared to avail themselves of its provisions.

17. In order to secure the hearty co-operation of such persons, and the healthy action of the scheme generally, it might be desirable that a Central Council for the management of Vernacular Education should be formed, fairly representing the various classes of the community that take a direct interest in the education of the people. Its constitution would thus resemble that of the Senate of the University. The influence of the latter in guiding and stimulating the higher education has been exceedingly valuable; and it might fairly be expected that such a Council, as is now suggested, would render important service in the arduous but indispensable work of extending primary instruction to the masses.

E. C. STUART, *Secretary, Church Missionary Society.*
JAMES LONG, *Church Missionary Society.*
J. MURRAY MITCHELL, *Free Church of Scotland.*
ROBERT ROBINSON, *Baptist Missionary Society.*
JOHN P. ASHTON, *London Missionary Society.*
W. HOOPER, *Church Missionary Society.*
J. OGILVIE, *Church of Scotland.*
JAMES H. BROADBENT, *Wesleyan Missionary Society.*
JOS. BROADBENT, *Ditto.*
JAS. E. PAYNE, *London Missionary Society.*
JOHN D. DON, *Free Church of Scotland.*
K. S. MACDONALD, *Ditto.*
C. B. LEWIS, *Baptist Missionary Society.*
J. WENGER, *Ditto.*
CHONDRONATH BANERJEE, *London Missionary Society.*
S. C. GHOSE, *Ditto.*
J. H. ANDERSON, *Baptist Missionary Society.*
T. MARTIN, *Ditto.*
T. E. SLATER, *London Missionary Society.*
JOHN NAYLOR, *Ditto.*
ALBERT WILLIAMS, *Baptist Chapel, Circular Road.*
JAMES VAUGHAN, *Church Missionary.*
A. P. NEELE, *Ditto.*
W. J. WILKINS, *London Missionary Society.*

No. 593, dated Simla, the 7th October 1868.

From—A. P. HOWELL, Esq., Officiating Secretary to the Government of India, Home Dept.,

To—The Reverend E. C. STUART, Secretary, Church Missionary Society, and others, Calcutta.

I AM directed to acknowledge the receipt of your memorandum dated the 8th ultimo, on the subject of popular education in Bengal; and in reply to state that the views expressed therein will receive the best consideration of the Governor General in Council on receipt of a communication which is expected from the Government of Bengal.



EDUCATION PROCEEDINGS, DECEMBER 12, 1868, Nos. 1 AND 2.

[12TH DECEMBER 1868.]

Elementary Education in Bengal and Madras for agricultural classes from local taxation.

No. 22, dated India Office, London, the 28th October 1868.

From—The Right Hon'ble SIR STAFFORD H. NORTHCOTE, BART., Secretary of State for India,

To—His Excellency the Right Hon'ble the Governor General of India in Council.

THE despatch of your Excellency in Council, dated 2nd of June, No. 7 of 1868, forwarding copy of a "Note on the state of education in India in 1866-67" prepared by Mr. A. P. Howell, and also some documents on the subject of providing the means of elementary education in Bengal and Madras from local taxation, has been considered by me in Council.

2. I have read with the greatest interest Mr. Howell's valuable Note.

3. I fully approve of your proceedings in addressing the Governments of Bengal and Madras on the subject of supplying the means of elementary education for the agricultural classes from local taxation. I shall await with interest your further communications on this question.

No. 693, dated the 7th December 1868.

From—A. P. HOWELL, Esq., Offg. Secy. to the Govt. of India, Home Dept.,

To—The Secretary to the Government of Bengal.

I AM directed to forward herewith copy of a despatch from the Right Hon'ble the Secretary of State, No. 22, dated the 28th October 1868, and to state that the Governor General in Council awaits a reply from the Government of Bengal to the letter of this Department, No. 287, dated 25th April 1868, on the subject of providing from local sources the means of elementary education for the agricultural classes.

EDUCATION PROCEEDINGS, 1ST JANUARY 1870, Nos. 1 TO 10A.

Proposed levy of a Road and Educational Cess in the Lower Provinces.

No. 1768A, dated the 30th April 1869.

From—H. L. DAMPIER, Esq., Secy. to the Govt. of Bengal, Revenue Dept.,

To—The Secretary to the Government of India, Home Dept.

I AM now directed to reply to the letters marginally noted, on the subject of the extension of lower class Vernacular Education in Bengal, and of the source from which the requisite funds for the purpose should be obtained.

No. 5876 of 28th October 1867.

" 237 " 25th April 1868.

" 244 " 27th " " and enclosures.

2. In the first of these letters the Governor General in Council has expressed his belief that what is called the improved patshala scheme in Bengal has worked successfully, has promised it a fair trial, and stated that no interference with it is at present contemplated. The letter, however, goes on to point out that the Imperial Revenues cannot be charged with the expenditure required for the extension of this scheme; it is laid down that 'there is no part of India in which the Imperial Revenue can, with less fairness, be called upon to contribute to local objects than Bengal, as there can be no doubt that 'the share of the income of the proprietors of the soil, which the permanent settlement originally gave to Government, is now far less than in other Provinces.' It is accordingly declared to be the opinion of the Governor General in Council that 'the main burden of Vernacular Education in Bengal should fall not on the Imperial Revenues, but, as elsewhere, on the proprietors of the land.' A voluntary cess, similar to that said to be levied in the Benares Division, is recommended, failing which 'His Excellency in Council is of opinion that legislation may justly be employed for the imposition of a general local cess of such amount as may be necessary. And it is suggested that regard being had to the circumstances of the country, a cess of at least two per cent. on the Imperial Revenue might fairly be imposed.'

Finally, the Lieutenant-Governor is directed 'to re-consider the entire subject with reference to the above remarks, and to submit such a modified scheme for extending Vernacular Education as may, on further examination, seem to be practicable.' A letter from Mr. Long on the subject is also forwarded for an expression of opinion.

3. The letter of the 25th April is in continuation of that just referred to, and modifies the opinions expressed in it on some important points. The provision of funds from local sources for the construction and maintenance of roads and other works of public utility is pointed out as of parallel urgency with the question of meeting in the same manner the expenditure required for extending elementary education in Bengal. Bengal is declared to pre-

sent a 'striking contrast' to other Provinces in respect to lower class education. The encouragement which has been given to the higher branches of education in Bengal is stated to have been sufficient, if, indeed, the Government has not done too much ; but it is added that the 'reproach that almost nothing has been done for the education of the people of Bengal' should not be borne any longer ; at the same time that 'it is altogether out of the question that the Government (meaning the Government of India) can provide the funds, without which the removal of that reproach is impossible.' The Lieutenant-Governor is accordingly informed that 'the Governor General in Council thinks that it is now desirable to declare distinctly that this is a subject which, in future, the Government will not consent even to discuss. He will decline, in future, to listen to any proposition, the effect of which would be to throw upon the State the main burden of the cost of educating the people of Bengal.' And after referring to the educational cesses in Bombay, the North-West Provinces, Oudh, the Central Provinces and the Punjab, it is again stated that 'not only can there be no reason why a similar tax should not be imposed for similar purposes in Bengal, but, in the opinion of the Governor General in Council, there is no part of India in which the proprietors of the land can be so justly expected to bear local burdens of this nature.

4. The letter then proceeds to sketch out the nature of the cess which should be levied. The former proposition of a percentage on the Government demand is now admitted to be inexpedient, as 'it would, in the eyes of those who were not well acquainted with the true state of the case, have very much the appearance of an enhancement of the assessment imposed upon the land at the time of the permanent settlement ;' and also unjust in its incidence, as 'it is well known that in Bengal the amount of the Government revenue has ceased to be any index whatever to the actual annual value of estates.' It is then pointed out that the rate to be levied should be calculated for the purpose of roads also ; for this purpose the proprietors of land in Bengal, it is said, pay nothing, 'although there is no part of India in which the means of the landholders are so large,—in which the construction of roads and other works of local improvement is more urgently needed, or in which such works have hitherto made so little progress.' Details of the proposed rate are left for the consideration of the Local Government with this reservation,—'There is only one remark on this part of the subject, which the Governor General in Council thinks it necessary now to make. The reasons have been stated which appear to render it undesirable that the proposed tax should be imposed as a percentage on the Government land revenue. Taking into consideration the great urgency of the objects in view, and the wealth of the classes on whom the tax will fall, the Governor General in Council is of opinion that the amount levied ought not to be less than two per cent. on the net assets or gross rental of the land.'

5. The letter No. 244 of the 27th April forwards for information two Resolutions of the Financial Department, both dated 31st March, in the latter of which it is stated that 'increase of the existing budget provision' for the education of the masses should be prohibited, and in the former,—"that expenditure for this purpose, beyond the amount of the budget grant for 1868-69, will not be allowed hereafter unless, meanwhile, a scheme be devised and carried into effect for ensuring that the main burden of the expenditure for Vernacular Schools shall 'fall not on the Imperial Revenues, but on the proprietors of the land.'"

6. The questions raised in these letters have received the Lieutenant-Governor's most careful and anxious consideration.

7. On receipt of the first letter, reports were called for from all the Commissioners of Divisions 'on the expediency and feasibility of raising an educational cess in Bengal similar to that now paid in those Districts of the North-Western Provinces where the permanent settlement is in force.' The Director of Public Instruction was also asked to report on Mr. Long's

* No. 1521 of the 13th May 1868. proposals, and on receipt of your further letter of the 25th April, the accompanying letter* was addressed to the British Indian Association, inviting their suggestions as to the best means of levying a cess ; and a copy was forwarded to the Landholders' and Commercial Association, who were also asked to favor the Lieutenant-Governor with an expression of their views on the points mentioned in the 5th paragraph of that letter. An endeavour was likewise made to obtain from the Government of the North-Western Provinces copies of the more essential correspondence connected with the levy of the voluntary cess in the permanently settled Districts of that province, but it was unsuccessful, 'partly because a portion of it was lost in the mutinies, but chiefly because it was, in great measure, demi-official, and not placed upon record.' This is not, however, of much importance, as all persons consulted agree in reporting the impossibility of collecting a voluntary cess for education in Bengal, and the Lieutenant-Governor considers this alternative to be so obviously impracticable that it will not be necessary to consider it any further. The following remarks made by Lord Stanley in the despatch of April 1859, when rejecting the system of reliance on local efforts supplemented by grants-in-aid, as unsuited to the supply of Vernacular Education to the masses of the population, are of even more weight at the present day than when they were written.

"But apart from the difficulty, and in many cases the impossibility, of obtaining the local support required for the establishment of a school under the grant-in-aid system, it cannot be denied that the mere requisitions made for the purpose by the Officers of the Education

Department may have a tendency not only to create a prejudice against education, but also to render the Government itself unpopular. And, besides, the unpopularity likely to arise from the demands on the poorer members of the community, made in the way either of persuasion, or of authority, there can be no doubt that the dignity of the Government is compromised by its Officers appearing in the light of importunate, and often unsuccessful, applicants for pecuniary contributions for objects which the Government is confessedly very anxious to promote."

8. A largely attended meeting of the British Indian Association was held on the 2nd September last, to the printed report of which the Committee have referred the Lieutenant-Governor for a detailed expression of the views of the Association. It was resolved at that meeting to petition the Governor General in Council praying for a re-consideration of the subject. The Lieutenant-Governor does not, therefore, think it necessary to enclose a copy of the report of the meeting, but the report of the Landholders' and Commercial Association is forwarded as an enclosure to this letter, as also are the reports of the Commissioners of the Cooch Behar, Bhaugulpore, Burdwan, and Presidency Divisions; the latter containing a very interesting letter from Baboo Rajendro Lall Mittra, and that of the Commissioner of Bhaugulpore a valuable enclosure from the Principal Sudder Ameen of that District.

9. The orders of the Government of India require the Lieutenant-Governor to restrict his reply exclusively to the details of the proposed cess, but the information which has been obtained on the subject leads His Honor to the conviction that, in any case, a considerable modification in the nature of the cess to be levied is absolutely necessary, and that the Governor General in Council is in some respects under a misapprehension in regard to the position of the zemindars of the Lower Provinces. His Honor accordingly requests permission to deal with the entire question which has been raised, and to report upon it fully in all its aspects.

10. It is important, in the first place, to understand clearly the exact extent of the class which the Government of India meant to include in the terms 'proprietors of the land,' 'proprietors of the soil,' 'landholders,' from whom it is directed that the proposed tax should be levied. A careful perusal of the Resolutions of the Financial Department, and of the letters Nos. 237 and 244 of the Home Department, seems to place it beyond doubt that, by this description, it was intended to indicate the zemindars and others who are under direct engagement with Government for the payment of the land revenue. In the first letter a cess proportioned to the land revenue had been proposed, and apparently this was to be paid by the persons who were responsible for the payment of that revenue. In the subsequent letter, though this method of rating the cess is abandoned, it does not appear that the Governor General in Council altered his opinion as to the persons who should be called upon to pay it; the Lieutenant-Governor, therefore, infers that the design of the Supreme Government was to impose a tax at the rate of two per cent. on the net assets, or gross rental received by the zemindars and talookdars under direct engagement with Government. In that case the rate would obviously be paid from the Imperial Revenues as regards Assam, in which province the State is the zemindar, and is, at the present moment, materially increasing its demands. It would also be more or less inapplicable to Orissa, where the permanent settlement has not been introduced. The Governor General in Council would probably not wish to impose a special cess in that province during the currency of the existing settlement, and as the basis of that settlement is that nearly two-thirds of the estimated proceeds belong to Government, the assessment here is evidently, so far as this basis is correct, higher than that of other Provinces, inclusive of the cesses for specific purposes.

11. Even as regards Bengal Proper, the Lieutenant-Governor feels bound to draw attention to certain misconceptions under which, as it seems to him, the Governor General in Council is laboring in respect to the proprietors of the soil. It appears that the full measure of the disadvantages (if such they are to be considered) under which the Government placed itself by creating a permanent settlement has not been completely realised. In paragraph 11 of your letter of the 28th October 1867, an argument for calling on the proprietors of the land to defray the expenses of education is based on the fact that, owing to increased area of cultivation and increased prices, the gross assets of the proprietors have probably increased four or five fold, if not more. This argument, however, can only hold good as far as it can be shown—

- (1), that the increased profits from the extended area of cultivation and enhanced prices of produce ultimately reach the class on whom it is proposed to impose the tax, *i. e.*, the zemindars and others who are under direct engagements with the Government for the payment of revenue; and
- (2), that the persons who are now in receipt of such increased profits have derived them by inheritance from those with whom the Government originally made the settlement, and are not enjoying them merely as the proceeds of an investment of capital.

12. It will be found on examination that, generally speaking, the existing state of things fulfils neither of these conditions.

13. The increased profits from extended area of cultivation and enhanced prices of produce do not reach the zemindars and others who are under direct revenue engagements

with the Government; for, in a large number of cases in Lower Bengal, the zemindar has long ago made arrangements which reduce him to the position of an annuitant on the estate. He has created perpetual tenures at fixed rents, which effectually deprive him of all further participation in any increase of profits from the estate. Nor does the alienation of profits end here. The holder of the tenure of the first degree has generally in the same way created subordinate tenures of the second degree; and the holder of the tenure of the second degree has created tenures of the third degree. The effect of every such transaction is to secure in perpetuity to the lessor of each degree a certain profit after deducting the rent which he has bound himself to pay in perpetuity for his tenure; and, while freeing him from all risks and uncertainties, to debar him from all participation in future increase of profits.

14. Hence, instead of reaching the zemindar, the increase of profits which has accrued since the Permanent Settlement was made between the State and zemindar is now often found to be divided among numerous classes of sub-tenants who are known as putneedars, dur-putneedars, se-putneedars, talookdars, ousut-talookdars, nim ousut-talookdars, hawaladars, dur-hawaladars, ganteedars, mokurrureedars, and by many other names, until the cultivating tenant is reached who has some beneficial interest in his holding.

And where such a chain of tenures exists, the proportion of the present profits which each tenant enjoys will depend on the period at which his tenure was created (assuming the increase of profits from the estate to have been gradual and regular), for the zemindar who gave his estate in putnee five years ago, when it was yielding a rental of Rs. 2,000, will certainly have reserved to himself a higher amount of rent in perpetuity than he would have reserved if he had created the putnee forty years ago, when the estate was yielding a rental of Rs. 1,000 only.

15. To pass to the second point,—not only are the increased profits generally thus divided, but whatever portion of the increase which has accrued since the settlement does under existing arrangements still reach the zemindar, it is not, generally speaking, now enjoyed by persons who are the representatives by inheritance of those with whom the contract of settlement was originally made by the State. Since the settlement, estates have, to a very great extent, changed hands by sale, and the purchaser has paid the full market value of the estate, calculated on its profits and prospects at time of the purchase. However much these may have increased since the date of the settlement, neither the recent purchaser nor his ancestors have reaped the benefit.

Such a purchaser receives no more than the annual return for the capital which he has invested in the land, and yet it is on this very purchaser that it is now proposed to impose a tax on the specific ground that he enjoys an undue proportion of the profits from the land as compared with that which the State derives. It is clear that, whatever may be the proportion which he does enjoy, he has paid for it once for all at its full value with capital acquired from other sources; and though such payment was not made to the State, the transaction was of a class which has been fully recognized and tacitly approved by the government of the country. In the policy which the Government has hitherto followed, there has been nothing from which the most cautious investor could have derived an indication that the value of this particular kind of investment was liable to be suddenly depreciated, with special reference to the conditions of a contract which was finally executed between the State and the zemindar more than seventy years ago, to which neither the purchaser nor his ancestors were parties, and from which he has never derived any benefit.

16. It will presently be seen that, in treating of a country in which such expectations that the State will not appropriate a larger proportion of the rents are founded merely on its abstinence hitherto from the exercise of that original right, even a writer with such pronounced views as Mr. J. S. Mill could only propose that “the future increment of rent should be liable to special taxation,” “the present market value of their land being secured to them” (the landholders). The proposal of the Government of India goes beyond this. It would suddenly, and without warning, tax the increment which has already accrued, and that in a country in which immunity from such special taxation of rents for general purposes is guaranteed by specific contract.

17. All these considerations apply to the present holders of the subordinate tenures as well as to the zemindars. The recent purchaser of a putnee tenure, which was created long ago, and may, therefore, pay but a small rent, has paid for it a price calculated on the full value of the present and prospective profits.

18. While, on the one hand, then, there is little or no identity between the persons who have benefited by the increased value of land and those whom it is now proposed to tax, the Lieutenant-Governor, on the other hand, believes that the impression of the wealthiness of the latter, which is more than once referred to in the letters under acknowledgment, is very erroneous. There are no doubt in Bengal a few, but a very few, really wealthy landholders; property in land is so split up that His Honor is confident that the bulk of the proprietors of the soil are far from wealthy, and that such wealth as many of them possess is not mainly derived from their zemindarees. Several officers, in reporting to Government on this question, have expressed doubts as to the wealthiness of the class of landed pro-

prietors as a whole. The Commissioner of the Presidency Division, Mr. Chapman, speaks confidently to this effect in his 9th paragraph, and the figures given in paragraph 21 of the enclosure by Baboo Rajendrolall Mittra seem to place it beyond question that but a very small fraction of the entire number of zemindars in Bengal can be rich. Out of 206,576 zemindarees in 1852-53, 190,975 paid less than Rs. 250 per annum to Government; and, considering the very large number of under-tenures which have been created, it is evident that but a very small portion of the talookdars under direct engagement with Government can be in receipt of large incomes from land.*

19. The inference which the Lieutenant-Governor draws from these considerations is that a cess on the proprietors of land, that is the zemindars only, which he understands to have been the proposal of the Government of India, is out of the question in Bengal, and cannot be defended. This class has long since shared the benefits of the permanent settlement with numerous other under-tenants intermediate between themselves and the ryots; and whatever burden can be fairly thrown upon the profits of land should, therefore, be divided rateably among all those classes who participate in these profits. In this view the Lieutenant-Governor, in addressing the British Indian Association, invited them to consider the manner in which a local tax for education, if levied, might be spread over *all* classes possessing a beneficial interest in the soil. At the same time this evidently increases very materially the difficulties of the problem, and also seems to destroy all parallel between Bengal and any other Province in which the cess has been hitherto levied.

20. This, however, rather concerns the practical difficulties of the case. A still more serious difficulty of principle exists; and as the question is of the highest importance, and deserves the fullest consideration, the Lieutenant-Governor would beg permission to discuss it carefully. It is a very common misconception, and one which might seem to derive support from many expressions in the letters of the Government of India under acknowledgment,—(1) that the Government revenue derived from land is a true form of taxation, and (2) as a corollary to that opinion, that Bengal is more lightly taxed than other portions of the empire. The extent to which these views are, in the Lieutenant-Governor's opinion, erroneous, can be very clearly gathered from the writings of Mr. Mill. For convenience of reference, I am directed to subjoin the following extracts from Chapter II., Book V. of his Principles of Political Economy:—

"Before leaving the subject of equality of taxation, I must remark that there are cases in which exceptions may be made to it consistently with that equal justice which is the groundwork of the rule. Suppose that there is a kind of income which constantly tends to increase without any exertion or sacrifice on the part of the owners; those owners constituting a class in the community whom the natural course of things progressively enriches, consistently with complete passiveness on their own part. In such a case it would be no violation of the principles on which private property is grounded *if the State should appropriate this increase of wealth or part of it as it arises. This would not properly be taking anything from anybody; it would merely be applying an accession of wealth, created by circumstances, to the benefit of society, instead of allowing it to become an unearned appendage to the riches of a particular class.*

*Now this is actually the case with rent. The ordinary progress of a society which increases in wealth is at all times tending to augment the incomes of landlords, to give them both a greater amount and a greater proportion of the wealth of the community, independently of any trouble or outlay incurred by themselves. They grow richer as it were in their sleep, without working, risking, or economising. What claim have they, on the general principle of social justice, to this accession of riches? In what would they have been wronged if society had, from the beginning, secured the right of taxing the spontaneous increase of rent to the highest amount required by financial exigencies? * * * But though there could be no question as to the justice of taxing the increase of rent if society had avowedly reserved the right, has not society waived that right by not exercising it? In England, for example, have not all who bought land for the last century or more given value not only for the existing income, but for the prospects of increase under an implied assurance of being only taxed in the same proportion with other incomes? This objection, in so far as valid, has a different degree of validity in different countries, depending on the degree of disuetude into which society has allowed a right to fall which, as no one can doubt, it once fully possessed. In most countries of Europe the right to take by taxation, as exigency might require, an indefinite portion of the rent of land has never been allowed to slumber. In several parts of the Continent the land tax forms a large proportion of the public revenues, and has always been confessedly liable to be raised or lowered without reference to other taxes. In these countries no one can pretend to have become the owner of the land on the faith of never being called upon to pay an increased land tax. In*

* The Lieutenant-Governor read the other day in a letter from a Commissioner of Revenue the following passage:—

"The fact is the zemindars are very poor at the best of times, and, having but little to expect this year from their ryots, have been obliged to make use of their credit to borrow money at heavy interest."

If it would not be accurate to point to this as a picture of the condition of the bulk of the landholders in the Lower Provinces, it is certainly far less warrantable, in selecting them as special objects of taxation, to talk of "the wealth of the classes" whom it is thus proposed to tax.—(See Mr. Secretary Bayley's letter No. 237, dated 25th April 1868, paragraph 14.)

England the land tax has not varied since the early part of the last century. The last Act of the Legislature in relation to its amount was to diminish it; and though the subsequent increase in the rental of the country has been immense, not only from agriculture, but from the growth of towns and increase of buildings, the ascendancy of landholders in the Legislature has prevented any tax from being imposed, as it so justly might, upon the very large portion of this increase which was unearned and, as it were, accidental. For the expectations thus raised, it appears to me that an amply sufficient allowance is made if the whole increase of income, which has accrued during this long period, from a mere natural law, without exertion or sacrifice, is held sacred from any peculiar taxation. From the present date, or any subsequent time at which the Legislature may think fit to assert the principle, I see no objection to declaring that *the future increment of rent should be liable to special taxation*, in doing which all injustice to the landlords would be obviated *if the present market price of their land were secured to them*, since that includes the present value of all future expectations. With reference to such a tax, perhaps, a safer criterion than either a rise of rents or a rise of the price of corn would be a general rise in the price of land. It would be easy to keep the tax within the amount which would reduce the market value of land below the original valuation, and up to that point, whatever the amount of the tax might be, no injustice would be done to the proprietors.

"But whatever may be thought of the legitimacy of making the State a sharer in all future increase of rent from natural causes, the existing land tax (which in this country unfortunately is very small) ought not to be regarded as a tax but as a rent charged in favor of the public; a portion of the rent reserved from the beginning by the State, which has never belonged to, or formed part of, the income of the landlords, and should not, therefore, be counted to them as part of their taxation, so as to exempt them from their fair share of every other tax. As well might the tithe be regarded as a tax on the landlords; as well in Bengal—where the State, though entitled to the whole rent of the land, gave away one-tenth of it to individuals, retaining the other nine-tenths—might those other nine-tenths be considered as an unequal or unjust tax on the grantees of the tenth. * * * But wherever, and in so far as income derived from land is prescriptively subject to a deduction for public purposes beyond the rate of taxation levied on other incomes, *the surplus is not properly taxation, but a share in the property of the soil reserved by the State*. In this country (and this is still more true of India) there are no peculiar taxes on other classes corresponding to, or intended to countervail, the land tax. *The whole of it, therefore, is not taxation, but a rent charge, and is as if the State had retained not a portion of the rent, but a portion of the land. It is no more a burthen on the landlord than the share of one joint tenant is a burthen on the other. The landlords are entitled to no compensation for it, nor have they any claim to its being allowed as part of their taxes. Its continuance on the existing footing is no infringement of the principle of equal taxation.*"

21. The right which Mr. Mill here shows to belong to the State to appropriate, without injustice to any one, that portion of the increase in the value of the rent of land which is over and above the increase in the value of money and the increase due to the expenditure of labor and capital is indefinitely strengthened in all those parts of India where, there being no permanent settlement, the State is the actual owner of the land. In such cases it is evident that an increase in the land revenue, or a cess added to the land revenue, is not properly a tax of any kind whatsoever, *provided* the amount thus added is not greater than the increase in the rent of the land accruing without any exertion or sacrifice on the part of the zemindars. Mr. Mill here assumes and has elsewhere shown (Chapter III., Book IV.,) that in a society which is in a state of progress natural causes tend to augment the value of the rent of land to the proprietors, and it cannot be questioned that practically this has been taking place over India generally, both in Bengal and elsewhere. It may be admitted that even in other parts of India prescription has given a kind of right to other persons besides Government to derive an income from the rent of land, but it is quite certain that, generally out of Bengal, the State has never waived the right of retaining to itself such portion as it may think proper of the increase of rent: on the contrary, it has avowedly reserved and exercised this right, and therefore the conditions of the very strongest case of the justice of increasing the Government demand, insisted on by Mr. Mill, are completely fulfilled.

22. And as was to be expected, the time chosen for re-adjusting the proportion of rents to be retained by the State with advertence to its increasing duties connected with education has generally been that at which a contract of settlement was to be made or renewed between the State and the zemindars. In the Punjab an order was issued that, where the settlement had not been completed, one per cent. on the revenue should be levied for the maintenance of village schools, and that in other cases District Officers should endeavour to induce the people voluntarily to subscribe to the cess, the conclusion of the settlement contract being apparently looked upon as conclusive against the levy of this special compulsory cess from the settlement holder. The Oudh educational cess was levied for the first time at the commencement of the regular settlement, which is now in progress. In the 'Central Provinces, owing to the incomplete state of the settlement operations, no cess was levied until the year 1862-63.' In these Provinces 'the Government of India was of opinion that, as the Government demand has been reduced from an average of two-thirds of the rental to one-half, and that other cesses

had been reduced which in the aggregate used to mount up to 8 and 10 per cent., the enhanced rate (two per cent.) would not press at all heavily on the land-owners.' The North-Western Provinces had enjoyed the exceptional advantage of having half the cess defrayed by the State. In the new settlements which are now in progress, however, the cess is being consolidated in the share of the net assets of the land taken by the State, so that henceforth, to quote the order

Resolution of Government, North-Western Provinces, dated 14th February 1866, paragraph 5.

of the Local Government, "the whole of the local cesses will, in future, be defrayed not by the landowner, but out of the share of the rent which has always been the admitted right of the State, and therefore no claim to any control of management of the funds on the part of the zemindars could for a moment be sustained."

23. The Lieutenant-Governor submits, therefore, that the light thrown upon the actual facts of the case by the principles so clearly analyzed by Mr. Mill shows beyond question that what has been done throughout the greater part of India has been simply this. The value of the rent of land has, owing to the operation of natural causes, risen very greatly: even were the State not the proprietor of the soil, it might, without any injustice and without taxation of any kind in the proper sense of the word, have appropriated all that (the greater) portion of the increase which has not been due to the expenditure of labor or capital or the rise in the purchasing power of money. *A fortiori*, being supreme proprietor of the soil, it could still more equitably have appropriated these profits. As a matter of fact, however, it has not done so; it has hitherto allowed the subordinate landlords to share the fruits of the increase in the value of land which the progressive state of society has brought about, and even to do more than share it by reducing the proportionate amount of the Government demand. Latterly, however, in the case of these cesses, it has curtailed somewhat its generosity; the value of land has continued to increase, but the State by imposing cesses, bearing a smaller or greater proportion to the share of rent taken by it, has appropriated a larger part, but still only a part of the later increases of which it might, on sound principles, have taken nearly the whole. The landlords have, it may safely be assumed, never been absolute losers by new settlements at which cesses have been imposed, that is, they have not found their profits less than they were at the previous settlements; they have only derived a somewhat less advantage than they would have done if no cess had been imposed.

24. That the instincts of the people of this country recognize this radical distinction between the reservation to itself by the State of such a share of the rents as it requires, and the imposition of a tax, that is, the taking from individuals for State purposes a certain portion of what is undoubtedly their property, appears to the Lieutenant-Governor to be clear from the willingness with which they have acquiesced in arrangements of the first kind at the settlements as contrasted with the dissatisfaction which is evinced at taxation generally and especially at the tax which it has now been proposed to impose on the landholders of Lower Bengal. The so-called cess in most other Provinces having been shown to be merely the reservation of a portion of the increased profits from land which belongs to no private persons, it is no less certain that the impost which it is proposed to levy on Lower Bengal would be a tax, that is the withdrawal by the State of a portion of property which has undoubtedly become vested in individuals. There can be no doubt that, in the Districts in which the permanent settlement is in force, the increase in the profits from land, due to national progress, has been at least as great as elsewhere, but there is the very important difference which arises from the deliberate action of the State in regard to these increased profits. As Mr. Mill says, the objection that the State has waived its right to an increased amount from the rent has a different degree of validity in different countries, and it is hard to see where it could have a greater degree of validity than in Bengal. The Governor General in Council may fully rely on the Lieutenant-Governor to give no encouragement to any notions that the permanent settlement entitles the zemindar to evade his just share in the taxation of the country; but, on the other hand, His Honor is confident that the Government of India will never deliberately contemplate any step which, in the judgment of disinterested and well-informed economists, would amount to a real breach of faith with the zemindars. Now it seems to the Lieutenant-Governor that, in the present instance, Government is placed in the following dilemma: if the cess is to be regarded as analogous to the cesses which have been levied for similar purposes in other parts of the empire, that is as a reduction of the share of rents which is left to the zemindars, it will be a most distinct breach of the permanent settlement; but if, on the other hand, it is to be regarded as new taxation, then it must be judged by the general principles of the equality of taxation, and so judged, it will be clear that Bengal is called upon to submit to special taxation on what has been formally assigned to individuals as their property,—a taxation on property which the so-called cesses elsewhere are not. The Lieutenant-Governor has no doubt that the true principle by which the permanent settlement should be interpreted is that quoted in the 16th paragraph of Mr. Money's letter from Mr. Wilson's speech of 1860,—“I hold him (the Bengal zemindar) to be exempt from any special charge upon his land, but to be liable to any general tax that applies to all others.” Sir Barnes Peacock on the same occasion upheld the same view. In a minute written some years before with reference to a proposal for a special tax on the zemindars, he had objected to the proposal

in the following terms :—“It is clear that, according to the engagement entered into at the time of the permanent settlement, the jumma then fixed cannot be altered.

* * * * *

“The same principle which prevents an augmentation of the assessment equally precludes taxation of the owners in respect of the rent or produce of their estates.”

Referring to this minute in the debate of 1860, he said,—

“That * * * * * was an exceptional measure, while the Income Tax is a general tax affecting the whole country. *The question then was as to taxing the zemindars alone, and I certainly think that, in so doing, the Government would be violating the promise made at the time of the permanent settlement* * * * * * but having looked into the case carefully, I think the landholders under the permanent settlement are justly liable to the Income Tax.” The arguments of Mr. Mill (the more valuable as they exactly meet the case in point, while at the same time they were written without any possible reference to it) seem to the Lieutenant-Governor to place the rationale of this exemption of the Bengal zemindar from any special charge upon his land in the clearest light. The permanent settlement exactly places the Government of this country, by express stipulation, in the very position in which the Government of England has placed itself, according to Mr. Mill, by mere disuetude in the exercise of a right, owing to the land tax not having varied since the beginning of the last century. It is probable that the Indian Government of the day did not fully realise the extent of the sacrifice it was making; the fact that, in a progressive state, the increase in the value of land from circumstances independent of the landowner would be far greater than that due to the expenditure of his care and capital upon it, probably escaped the attention which it would now attract; but be that as it may, it cannot be questioned that the very thing which the State gave away was the right, which Mr. Mill has shown to be otherwise inherent in it, of appropriating what may be termed the spontaneous increase in the value of land; while on the other hand, the State as clearly did not give away the right to tax the profits of land equally with profits and income from other sources.

25. The authority, therefore, of Mr. Mill, and, still more than his authority, the arguments on which he bases his opinions seem to the Lieutenant-Governor to show, *first*, that the educational and road cesses in other parts of India have partaken in no way of the nature of taxation proper, and that the persons who pay those cesses are entitled to no compensation for them, nor have they any claim to those cesses being allowed for as part of their taxes; *second*, that any cess which may be levied in Bengal cannot be imposed on the same principle, but must be treated as taxation proper, and fixed in accordance with the equitable principle of equality of taxation. And this leads directly to the very important question whether Bengal can, as matters now stand, justly be called upon to submit to increased taxation as compared with other portions of the empire. The report of the proceedings at the meeting of the British Indian Association, already referred to, will show that, next to the argument drawn from the permanent settlement, the argument that Bengal has been and is unjustly treated in matters of Imperial finance was the one most frequently relied upon.* The Lieutenant-Governor is aware that the question is one of some intricacy; but, in justice to the people committed to his trust, he is bound to say something on the value of this widespread opinion, and it seems to His Honor that, with the question cleared as it is by the distinction between land revenue and taxation, it is not difficult to show that Bengal has strong reason to ask for consideration at the hands of the Imperial Government.

26. The land revenue, which is so commonly thrown in the teeth of Bengal, has been shown to be no tax at all, to be taking nothing from anybody, and to be merely a refusal by the State to part with a portion of its property in favor of those who have no right to it.

* It must not be supposed that this opinion is now put forward by the British Indian Association merely to serve the occasion. They have high authority for the position they assert. At the end of 1861, Sir J. P. Grant thus expressed himself as Lieutenant-Governor of Bengal in a letter written to the Association :—

“The Lieutenant-Governor is sure that the Association is fully alive to the crying wants of these Provinces in roads, bridges, canals, water-works, public buildings and public works of every description, and he thinks it probable that they have a general knowledge that there is no part of India which is nearly so backward in these respects as are the Bengal Provinces; whilst there is no other part of India which responds to any outlay upon public works, great or small, so promptly, so surely, and so effectively as these Provinces do by reason of their great natural resources. But perhaps it is not always borne in mind that the provincial expenditure upon public works—petty District works excepted—is limited by the supreme authority, and that the allotment made to Bengal by that authority from the general revenues has always been systematically less in an excessive degree (probably it would be safe to say by at least two-thirds) than what an allotment would amount to, should that be framed on the principle of a share proportionate either to the revenue, or to the population, or to the geographical extent of the Bengal Provinces, or to all these together, as compared with the other Provinces of India. The result of this system, continued for a long series of years, has been such, in a comparative view, as those only who have seen many different parts of India, or whose duties have made them cognizant of what has been done from Imperial funds for all parts of the Empire, severally, are thoroughly aware of. At this moment there is only one really good road of any considerable extent complete in all Bengal, Behar, Orissa, Chota Nagpore, Assam, and Cachar, namely, the Grand Trunk Road, and it is not too much to say that this single work would not have existed if it had not been, by geographical necessity, an inseparable part of the line through the North-Western Provinces.”

Now, though it is true that Bengal has been since treated with a little more justice than it had been up to the time at which Sir John Grant wrote, yet it will still appear that the assignments to the Bengal Government for Civil public works have continued to be very much below the assignments made to other Governments, having regard to the revenues and the geographical extent of the Bengal Provinces compared with other Provinces.



On the other hand, the income of Bengal* from the opium of the Behar Agency may, perhaps, be regarded as exceptional, though it is, in fact, simply a variable export duty levied on an article *produced and manufactured within the Province*; it is difficult also to say what share of the customs dues collected in Calcutta and Bombay are really paid by those Presidencies or by the inhabitants of other Provinces. But the Lieutenant-Governor will waive all these, and only taking the receipts of taxation proper, viz., Abkaree, Assessed Taxes, Salt and Stamps, will compare these receipts of the several Governments with the grants for local administrative purposes. A volume of statistics of the finance of India for the period from May 1861 to March 1867 has lately been compiled in the Financial Department of the Government of India, which enables the Lieutenant-Governor to institute the comparison for those six years. Though some of the salt, which pays duty in Bengal, is consumed in Oudh or the North-Western Provinces, it is reasonable to assume that at least three-fourths of it is consumed in the Lower Provinces; this portion, therefore, of the net profits is credited to Bengal, and the remaining one-fourth added to the receipts in the North-Western Provinces, the total thus obtained being rateably divided between the North-Western Provinces and Oudh, according to population. This method will, it is believed, secure approximate accuracy. As regards the administrative cost of each Province, the heads of Administration and Public Departments, Law and Justice, Police, Education and Public Works are of course taken; the charges for collecting taxes are deducted from the proceeds of those taxes, and only net results shown. Similarly the receipts for Law and Justice, &c., are deducted from the charges, and only net charges shown. The charges under the head of Land Revenue are almost entirely made up of Collectors and their Establishments; and as these Officers carry on an important part of the work of administration, it is hardly fair to omit them. But as their inclusion makes the comparison much more favorable to Bengal, an additional column is given showing the cost of administration, exclusive of charges against Land Revenue, and also of allowances to District and Village Officers, which latter forms so heavy an item against Bombay. Allowances, refunds, and drawbacks should properly be deducted from the receipts under each head; but out of Bengal details are not given, and it is impossible to say what amount should be allowed for Customs. No practical inaccuracy arises from their omission. Marine is omitted for the same reason as Customs, and Ecclesiastical charges are not included. The Officers of the medical services, however, take so important a part in administration that this head has been introduced. Military public works have been deducted from the public works total.

The result is shown in the accompanying Table.

* The net revenue realised from Behar opium may be stated at from 2 to 2½ millions.

Net receipts from taxation from 1st May 1861 to 1st March 1867.

	Abkaree.	Assessed Taxes.	Salt.	Stamps.	Total.
	£	£	£	£	£
Bengal	3,110,310	2,177,580	*10,665,973	3,348,604	19,302,467
North-Western Provinces	1,197,173	1,649,142	†4,720,095	1,357,872	8,324,282
Punjab	400,170	333,623	4,833,933	239,534	5,807,860
Madras	2,244,676	875,108	5,025,243	1,541,365	9,686,392
Bombay	1,788,533	1,746,684	2,549,283	2,367,559	8,452,059

* Three-fourths of £14,207,964.

† Being 78 per cent. of £2,510,696, viz., net proceeds in North-Western Provinces, plus £3,541,991, being one-fourth of net proceeds in Bengal, the population of North-Western Provinces and Oudh being in the proportions of 78 to 22. The charges in Oudh exceed the receipts.

Net cost of Local Administration for same period.

	Charges against Land Revenue.	Allowances to District and Village Officers.	Administration and Public Departments.	Law and Justice.	Police.	Education.	Medical.	Stationery and Printing.	Public Works Department.	Total.	Total, excluding charges against Land Revenue and allowances to District and Village Officers.
	£	£	£	£	£	£	£	£	£	£	£
Bengal	1,659,356		792,536	2,520,264	2,821,050	743,782	356,373	337,220	3,831,019	13,061,600	11,402,244
North-Western Provinces	1,834,284	33,733	663,546	1,568,613	1,942,893	403,683	188,689	213,898	2,285,047	9,134,386	7,266,369
Punjab	1,003,844	11,726	560,959	629,341	1,650,715	237,773	132,775	37,044	2,262,109	6,526,286	5,510,716
Madras	2,361,214	139,259	753,019	1,954,146	2,080,536	396,631	275,965	196,498	4,340,694	12,497,962	9,997,489
Bombay	1,955,776	2,159,213	891,524	1,678,486	2,077,831	402,053	313,387	116,348	4,484,169	14,078,787	10,063,798

In these figures are included the income and expenditure of Assam and other portions of the Lower Provinces to which the permanent settlement has not been extended; and it cannot be doubted that, if the balance could be struck for the permanently settled Districts only, the results would be still more favorable to Bengal.*

27. When, therefore, it is proposed that Bengal should submit to additional special taxation, such as it is not proposed to impose on any other Province, because 70 years ago the State in this part of the Empire gave away a large portion of the property which belonged to it, the Lieutenant-Governor cannot feel justified in abstaining from calling attention to the fact that the Lower Provinces alone, of all the Provinces of the Empire, pay for their local administration entirely from the proceeds of the taxation proper levied from the inhabitants, and are able to resign entirely for Imperial purposes the whole of the revenue which the State drives from sources which are either not taxation at all, or not taxation to any one in India, viz., land revenue and opium, as well as the customs receipts which are properly taxation. No doubt it is partly owing to the wealth which Government resigned to the landowners that the taxes are so productive, and it is also owing to the simplification of the machinery of which that settlement admitted that the local administration is so inexpensive compared with other Provinces, having regard to its much greater extent and much larger revenue. But as the Lieutenant-Governor has already pointed out, and as indeed follows from the first principles of the economical laws of land-rent, that resignation of property, vested in the State, was no gift to the people at large. It was only a gift to certain individuals, generally though not necessarily resident in the Lower Provinces, and neither can these persons, for the most part, now be identified, nor can the shares of the increased rental appropriated respectively by them and by their successors or assigns be ascertained. Even, therefore, if it would not be a breach of the permanent settlement, it is now impossible to trace out the persons who are in actual enjoyment of the profits which have accrued from the permanent settlement, in order to recover from them in the form of a cess, similar to cesses elsewhere, a portion of the profits which fell into their hands; and however a new tax may be imposed it will, by the force of circumstances, fall chiefly upon those who have derived no benefit from the permanent settlement. Indeed, if the almost universal opinion of the officers of Government is correct, that local habits, customs, and traditions will, in spite of the ordinary laws of political economy, enable the landowners and superior tenants to throw the tax upon the ryots, then it will fall on a class which, it is notorious, have derived no pecuniary benefit at all from the permanent settlement.

28. It has then, the Lieutenant-Governor submits, been shown that (observing the distinction which Mr. Mill points out between rent and taxation) the cesses in other Provinces are of the nature of rent; that in Bengal it would be a breach of the permanent settlement if a cess precisely of the same nature could be levied; but that as, owing to the land having changed hands, this practically cannot be all that can be proposed for Bengal is fresh taxation proper; that, as regards taxation, Bengal already pays as high rates for assessed taxes, customs, stamps, and, it is believed, abkaree as other Provinces, while it pays far more for salt than Bombay or Madras, and four annas more per maund than any other part of India, though, perhaps, owing to special circumstances, the salt tax may press more heavily on some parts of Oudh and the North-Western Provinces than on Bengal; that, while the *rates* of taxation are thus higher in Bengal than elsewhere, the *proceeds* of taxation are still more in its favor, being such as (without customs) do more than cover the whole of the charges of the Local Administration. If therefore fresh taxation is necessary, the Lieutenant-Governor cannot but urge that it ought to be Imperial, and not Provincial, seeing that, in the words of Mr. Mill, the whole of the land revenue up to the limits to which, including cesses, it has been raised is, both within the permanently and temporarily settled Provinces, not taxation but "a rent charge, and is as if the State had retained not a portion of the rent but a portion of the land. It is no more a burthen on the landlord (and *a fortiori* on the Province) than the share of one joint tenant is a burthen on the others. The landlords are entitled to no compensation for it, nor have they any claim to its being allowed for, as part of their taxes."

29. Assuming, however, that the Government of India should maintain the position that Bengal is to be specially taxed, the Lieutenant-Governor would still urge that the general principle of the equality of taxation should not be lost sight of within the Province itself. On what ground can a special tax *upon land only* be justified? Previous to the Income Tax Act of the present year, it might have been perhaps argued that, industry and trade being specially taxed by the license tax, a special tax on land would only restore the equilibrium of taxation; but this plea can be urged no longer. The only grounds which can, in the Lieutenant-Governor's opinion, fairly be urged in behalf of a special tax upon land are,—(1) that the land will derive special advantages from the expenditure proposed from the tax; (2) that the obligation in question was definitely reserved as a charge upon the land at the permanent settlement, so

* The case may be represented in an equally striking manner as respects Bengal, the North-Western Provinces, and the Punjab, by referring to the figures of the budget estimates for 1867-68. These figures show that, while the net receipts in Bengal from Abkaree, Assessed Taxes, Salt, and Stamps were more than twice the receipts from the same sources of the North-Western Provinces, and nearly three and a half times those from the Punjab, the net sums allotted to the three Governments respectively for expenditure on Public Works Ordinary, Administration and Public Departments, Law and Justice, Police and Education, were approximately as 100 to Bengal, 73 to the North-Western Provinces, and 50 to the Punjab.

that each landowner has unquestionably obtained his land by purchase, or otherwise, subject to this charge. This points to a marked distinction between the two objects for which the cess has been proposed. It may be argued, perhaps, that local roads will have a decided tendency to increase the value of the land near which they pass, but it cannot surely be urged that the education of the masses was contemplated at the time of the permanent settlement as a charge upon land. Indeed, taking a narrow view of the interests of the landowners, it might be argued that for some time at any rate the spread of lower class education would be against their interests, inasmuch as it would tend to reduce the irregular power which they are now able to wield, and to raise the price of labor, from the cause referred to by the Landholders' and Commercial Association, viz., that men of the pen will not in many Districts have anything to say to manual labor, and that therefore the more they increase in number the greater becomes the daily increasing difficulty in many parts of the Lower Provinces in procuring labor.

30. If any tax is to be imposed for the education of the lower classes, the Lieutenant-Governor can only, in the interests of justice, recommend that it be general. It seems as clear, from the arguments enumerated by Mr. Mill, that the principle of equal taxation would be violated by a special Educational cess on land only, the permanently settled Districts, as it is that it has not been in any way violated by the special cesses elsewhere. This being the conclusion at which the Lieutenant-Governor has arrived, he would, notwithstanding the decisive tone of the letters of the Governor General in Council, earnestly entreat a re-consideration of the question. He has further to urge that it is impossible to conceive any measure that would make education more unpopular than a special tax for its maintenance. The Government of India is no doubt aware that large endowments are frequently made in Bengal for educational purposes. A reference to the last report of the Director of Public Instruction will show that, besides many minor donations, Baboo Doorga Churn Laha gave, during the year reviewed by it, half a lakh of Rupees for educational purposes, while Mr. Williamson bequeathed a lakh of Rupees for schools in Assam. Since then, two wealthy gentlemen, who have been lost to the community,—the late Baboo Prosono Coomar Tagore, C.S.I., and Baboo Saroda Persad Roy, Zemindar of Chuckdighee,—have made liberal bequests to education, and there is every reason to believe that the good example will be more and more generally followed if things remain as they are. On the other hand, if a tax be imposed, it will almost certainly turn the current of feeling strongly against education.

31. Were the Lieutenant-Governor the only advocate of this view, he would feel more reserve in pressing it upon the Government of India; but he may, perhaps, be permitted to remark that, while the Governor General in Council has very strongly insisted on the necessity of a cess for educational purposes in the letters under reply, the conflicting proposals which these letters contain, as well as the impracticability of all of them, show clearly that the difficulties of the question had not been fully perceived. On the other hand, the proposal to levy a cess has been laid on previous occasions before various authorities, and the conclusion hitherto invariably arrived at has been adverse to the expediency of it. In a letter No. 267 of the 21st January 1859, the Government of India raised the question of providing for lower class Vernacular education by other agency than the grant-in-aid rules, and the then Lieutenant-Governor, Sir F. Halliday, in his minute of the 24th March 1859, wrote,—“If, then, the suggestion for the establishment of similar schools in these Provinces implies that they are to be like the Hulkabundee Schools in the North-Western Provinces, founded on a compulsory cess, I should

desire to dissent from the proposition on the ground of the doubtful policy of attempting such a levy.” In answering that letter, the Governor General in Council wrote,—“As regards the establishment of Hulkabundee Schools, His Excellency in Council quite agrees with Mr. Halliday that a cess for the encouragement of education cannot be imposed in Bengal.”

32. Before, however, this correspondence had reached England, the then Secretary of State, Lord Stanley, had raised the question in his despatch of the 7th April 1859. In the 52nd paragraph of that despatch His Lordship wrote,—“The several existing Inspectors of Schools in Bengal are of opinion that an education rate might, without difficulty, be introduced into that Presidency, and it seems not improbable that the levy of such a rate, under the direct authority of the Government, would be acquiesced in with far more readiness and with less dislike than a nominally voluntary rate proposed by the local Officers.” The report of the Government of Sir John Peter Grant on this despatch is dated the 19th October 1860. In it he proposed the scheme of Vernacular Education which has, with certain important modifications, become the present improved patshala system. In paragraph 21 it is said,—“Considering the new schemes of taxation now being everywhere introduced, the Lieutenant-Governor is opposed to any attempt to impose any special cess for any educational purpose. By the present system the people pay for the chief cost of Vernacular Schools. The aid to be given by Government may fairly come from the general revenues.” In reply (21st September 1861) the Government of India directed the next year's budget to be prepared in accordance with Sir J. P. Grant's scheme; and though the possibility of a difficulty in providing all the

requisite funds was referred to, the general tenor of the letter shows that the then Government of India agreed with the Lieutenant-Governor as to the inadvisability of a special cess. It thus appears that two Lieutenant-Governors have already given their attention to this question, and that they have been both opposed to the levy of a cess, while the Government of India has once categorically and once in general terms concurred with their views.

33. Fortified with this weight of authority, the Lieutenant-Governor feels justified in expressing his conviction that a special tax for education in the permanently settled Districts is very unadvisable. His Honor cannot but think that the broad distinction which is often drawn between the forward state of higher and middle class education in Bengal and the backwardness of mass education does not rest on any clear and well defined basis. It is very important that a clear idea should be formed of what is meant by the term education for the masses. If it is meant that an *opening* should be afforded, even to the very lowest classes, to rise in the social scale and reach an honorable and lucrative position, the Lieutenant-Governor must maintain that this opening already exists. There are very many schools at which an elementary education can be obtained at almost, and in some schools at absolutely, no cost whatsoever, and to these elementary schools Vernacular scholarships are open, leaving it quite possible to a successful candidate to rise from one form of scholarship to another, and by that means to obtain the very highest education. This, however, is not the meaning which His Honor supposes to attach to education of the masses. He presumes that all such education as is based upon the reasonable and probable expectation of obtaining a living by the pen, or by what is commonly, though not very correctly, described as intellectual opposed to manual labor, would not, however elementary its character, be regarded as education of the masses, since whatever may be the actual status of the recipients, their object is to use their education as a means to separate themselves from the masses and rise above them. The term "mass education" is doubtless meant to be applied to instruction which the lower classes can be prevailed upon to receive, not with a view (except perhaps an exceedingly remote and possible hope) of leaving the masses, but of improving their intellectual status in the masses, of remaining agriculturists, laborers or artisans as before, but with some knowledge of reading and writing and elementary arithmetic. Whatever view is adopted, however, the distinction between the two possible meanings of education of the masses is a very clear one, and, if it is kept in mind, the Lieutenant-Governor believes that the inexpediency and inutility of a cess for effecting the education of the masses in either sense may be shown.

34. If the first sense is adopted, it is evident that the education of the masses in Bengal, and it is believed in other parts of India too, cannot be extended beyond a very small percentage of the entire population. In an agricultural country like Bengal, intellectual labor (using the word intellectual in its popular rather than its strict meaning) cannot afford a living to more than a very small percentage of the population, leaving the vast majority to obtain a livelihood, as hitherto, from manual labor. The hope and prospect of being within the successful circle would, no doubt, operate to widen somewhat the area of education directed to this end, but the ordinary laws of supply and demand must assert themselves in the long run, and it is clear that education, built upon such a motive as this, must always be unsuccessful in penetrating beyond a small fraction of the population. The Lieutenant-Governor is by no means certain that this point has not been already reached in many parts of Bengal. There is reason to believe that all the avenues to intellectual employment are already filled full, while many cannot obtain the employment for which their education qualifies them. With only one in 328 of the population at school, as shown in Mr. Howell's Note, this may appear open to question; but in that computation no account is taken not only of the very numerous indigenous schools and *toles* scattered over the country, but even of the private schools unconnected with Government, taught more or less on the European method. The indigenous schools were estimated by Sir J. P. Grant on Mr. Long's calculation to be 30,000 in number; and if only ten pupils be allowed to each, this would raise the percentage of education to over one per cent., that is nearly ten per cent. of *boys* of an age to be at school. The Governor General in Council will, it is hoped, observe the testimony of a missionary, referred to in paragraph 16 of Mr. Chapman's letter, enclosed herewith, that his experience shows more readers among the masses in Bengal than in the North-Western Provinces, though, according to Mr. Howell's paper, education to that extent should be much more extended in the North-Western Provinces. The Lieutenant-Governor believes that the missionary is correct, and that the fact is due to the far greater extension of indigenous schools in this part of India. No doubt these schools might be improved, and many of them could be brought under Government control by the agency of a cess; but the Lieutenant-Governor must represent that, to levy a special educational tax for the purpose of improving a certain number of indigenous patshalas, or supplanting them with new patshalas, would be extremely inexpedient. If, then, this view of mass education be taken, the Lieutenant-Governor believes that no more remains to be done in Bengal in this direction than in other parts of India, and that such improvements as are needed will work themselves out by the gradual progress of time.

35. If, however, the other view of mass education be taken, the Lieutenant-Governor, while he admits freely that there is little or none of such education in Bengal,* must beg leave to doubt whether there is more of it in other parts of India, and in any case he feels confident that a cess such as that proposed will entirely fail to accomplish it. The largest percentage exhibited by any Presidency in the Table prefixed to Mr. Howell's Note is that of Bombay, where only one in 139 of the population is at School. This evidently, by itself, does not indicate the existence of mass education in the second sense of the word. Judging from this part of India, it seems likely that the passion for employment is the most probable main spring of this education, and, considering the commercial wealth of the Bombay Presidency, there is nothing to prevent it supporting, from intellectual labor, a sufficient percentage of the population to encourage this extent of education. But in any case a cess of the kind proposed is quite inadequate to support mass education, taking the word in the second sense. No cess upon the land in the permanently settled Districts that can reasonably be contemplated would realise, at an extreme computation, more than ten lakhs. If half of this were devoted to education, it would only multiply three or four-fold the number of primary schools now in existence; and as indigenous schools already occupy this field, and would gradually disappear as the others advanced, the result would probably be nothing more than the substitution of the European for the indigenous method of primary education, while the masses would remain practically untouched.

36. The Lieutenant-Governor cannot but think that the difference which exists between the state of education in Bengal and other parts of the Empire is due far more to the circumstances of the Provinces than to any educational cess. Owing to the operation of the permanent settlement, Bengal contains, scattered throughout the different classes of its population, many persons who have acquired more or less of an independence from the profits of the land surrendered by Government in that measure. Assuming that, in the permanently settled Districts of the Lower Provinces, the share of the rents which is received as revenue by Government is not more than 25 per cent., and that, if those Districts were now open to Settlement, the Government would take 50 per cent. of the rents, the State is annually losing about 2½ crores of Rupees, which would come into its coffers if Behar and Bengal Proper were not permanently settled. As already pointed out, this wealth cannot be now traced, but it exists, and the results of taxation in Bengal as contrasted with other Provinces show it. The persons thus raised to comparatively easy circumstances readily appreciate the advantages of an English education, and insensibly draw all the efforts of Government into that channel as soon as their aspirations rise above the level of the indigenous schools. Hence higher class education has in Bengal a strength of its own which has yet been found in no other part of India, and this consideration, if the cause of it is rightly inferred, seems to the Lieutenant-Governor to afford an indication of what the State is entitled to expect from those who have profited by the permanent settlement. As higher education in Bengal, owing to the existence of this class and to the greater progress of trade and civilisation, is more required, it should be more conceded; but the economy in higher education resulting from the appropriation, by the class demanding it, of the increased value of the land since the permanent settlement should, to some extent, compensate for the greater expense in lower class education which is unavoidable owing to Government having abandoned those profits, and being unable to increase its rent charge. It will be found that hitherto this condition has been well fulfilled. Contrasting with one another

* The Lieutenant-Governor cannot refrain from quoting here a forcibly expressed and, in his judgment, a very true passage from a Minute recorded by one of his predecessors :—

"I have avoided in this Minute the use of the expression 'the masses,' although I might have quoted for it the authority of the Education despatch of 1854. But, I think, it has in some quarters led to misunderstanding, and may cause consequent disappointment. Some have understood from it that the Government contemplated the immediate instruction in, at all events, the arts of reading and writing and the rudiments of learning of all the poorest people of India,—the hewers of wood and drawers of water over all this continent. And by persons so understanding it, plans have been expected which were to provide for this vast purpose, and occasional peevish censures have been uttered because of the delay to enter upon a work supposed to be essentially and indispensably required.

"To me all this appears absolutely visionary. It is more than has yet been attained in England, and it is more than the social and economical condition of India could for many a season permit us to attain here, even if the Government had yet men and means to attempt it. We must feel our way and go as low as we can, educating or showing how to educate where there seems to be a call for education, and stimulating and encouraging the production of such a call, but not forcing education upon our subjects against their present wishes and against the very necessities of their existing condition. After all we can do, there will remain millions of our subjects to whom, and to whose children and children's children, education is, and will be, a thing hopelessly incompatible with the stern and pressing needs of a pauperized and precarious existence. And these are, in fact, 'the masses' for whom we are expected to propose Utopian plans of enlightenment and intellectual elevation."

the five principal Governments, the expenditure on education for the eleven months of 1866-67 is as follows :—

1	2	3	4	5
1866-67.	From Imperial Funds.	From <i>cesses</i> , private sources, and fees.	Total.	Percentage of Column 3 to Column 4.
North-Western Provinces	Rs. 7,74,009	Rs. 4,57,286	Rs. 12,31,295	37.1
Punjab	5,62,654	3,86,409	9,49,063	40.7
Bombay... ..	9,16,678	6,01,629	15,18,307	39.6
	From Imperial Funds.	From private sources and fees.	Total.	Percentage of Column 3 to Column 4.
Bengal	13,85,762	9,04,929	22,90,691	39.5
Madras*	6,16,074	1,16,090	7,32,164	15.8

* It is believed that there is no compulsory cess in Madras.

This shows that, up to the present time, the proportion which local expenditure bears to State expenditure on education of all kinds is as great in Bengal as elsewhere; and if allowance be made for private colleges and schools, indigenous schools and *toles*, to which the State contributes nothing, and which are believed to be proportionately more numerous in Bengal than elsewhere, the comparison will be still more favorable.

37. The Lieutenant-Governor, therefore, earnestly hopes that the orders of the Government of India to impose a special tax for education in Bengal may be re-considered, and the grant sanctioned on the same footing as heretofore. His Honor has no doubt that a moderate annual increase to that grant will be required to enable the present scheme for establishing improved patshalas to be extended; but, on the other hand, he is fully prepared on his part to do all in his power to reduce that increase by calling upon private munificence to bear a continually increasing share in the expenses of higher education.

38. The case of roads is in many respects different. There is no doubt that Bengal has not been treated as liberally as other parts of the Empire in respect to Civil public works in proportion to its area, population, and income; but, looking at the financial exigencies of the State, and at his earnest protest against an Educational tax, His Honor is prepared to admit the necessity of a local tax upon land for the maintenance and construction of local roads. Such roads may be expected directly to benefit the land which will be taxed for their construction, and therefore in selecting it specially for taxation no breach is committed of the equitable principle of equality of taxation. As already pointed out, the tax must be imposed on all persons who share in what is understood, under the ordinary acceptance of the term, 'rent of the lands' in political economy. Any form of tax, however, which would require a complete scrutiny or survey would defeat its own object by the expense which it would involve; and of all the suggestions which have been made, the Lieutenant-Governor is inclined towards the plan discussed in Mr. Chapman's letter, viz., a uniform acreage tax (notwithstanding the extreme difficulty of arranging the details of such a tax with any approximation to equality). It might be necessary to exempt, or assess at a diminished rate, large tracts of permanently settled jungle such as are to be found in Bancoorah, Mymensingh, and elsewhere; but where jungle or bad land forms only an inconsiderable part of an estate, the inequalities of incidence would tend to correct each other, and the rate would be so low as to render such inequalities as remained of secondary importance. It would be desirable to expend in each District, or at least in each division, the amount raised in it; and as the benefit of roads is so tangible that all can appreciate it, the Lieutenant-Governor hopes that a cess for this purpose would be far less unpopular than one for education. It would probably be possible to remove all tolls (though it might not be advisable to remove ferries) which are undoubtedly a source of great extortion, and this would tend to reconcile people to the new tax. The tax must be



entirely payable by the immediate payers of revenue, who should be entitled by law to collect a somewhat reduced amount from subordinate proprietors.

39. Until the Lieutenant-Governor knows whether this proposal meets with the approval of the Governor General in Council, it is unnecessary to consider the details further.

No. 1521, dated the 13th May 1868.

From—H. L. DAMPIER, Esq., Offg. Secy. to the Govt. of Bengal,

To—The Secretary to the British Indian Association.

I AM directed to forward copy a letter No. 237, dated 25th April, addressed by the Government of India to this Government, and to request that it may be laid before the Association.

2. The Lieutenant-Governor has no doubt that their own knowledge of the requirements and circumstances of these Provinces, no less than the comparative statistics given in the letter from the Government of India, will lead the Association to give a ready assent to the conclusion that it is necessary to adopt effective measures for extending the "elementary education of the agricultural classes which form the great mass of the population."

3. The 6th paragraph of the letter from the Government of India expresses strongly the conclusion of the Governor General in Council that means for such an extension must not to be looked for from the State. On the other hand, the Lieutenant-Governor is satisfied that any attempt to raise so large a sum as is required under the name of voluntary contributions would be objectionable and futile.

4. It remains, therefore, to consider the means of carrying into effect the alternative measure which is suggested by the Government of India, viz., to raise the necessary funds "from the proprietors of the soil as a separate tax for special local purposes." That a tax specially levied for the education of the agricultural classes should fall on the land is evident. The reasons given in the 9th and 10th paragraphs of the letter from the Government of India against levying such a tax in the shape of a percentage on the Government demand are so strong as, in the opinion of the Lieutenant-Governor, to outweigh the great convenience and simplicity with which such a percentage could be levied. Obviously the only equitable mode of levying the tax will be to impose it on the actual profits which are now drawn from the land, and to distribute its incidence in proportion to the share of those profits which is derived by the possessors of every beneficial interest in the land, whether he be zemindar, lakhirajdar, putneedar, farmer, holder of an intermediate tenure of any description, or actual cultivator occupying his land without paying rent at the full market rate of the present day, that is, at any rate of rent short of that which would be demanded for it from a tenant-at-will.

5. It remains for this Government to decide upon the most practicable and equitable means of assessing such a tax, and on the most economical and least vexatious mode of collecting it. On both these points the views of the Association would derive value from their special knowledge and the position they occupy, and the Lieutenant-Governor desires me to request that he may be favored with such suggestions as they may think proper to make.

6. A portion of the tax, when imposed, would be devoted to meeting the local requirements for the maintenance and improvement of communications, which have grown to such an extent as to exceed any provision which can be made for them from the Imperial funds.

No. 128, dated Calcutta, the 3rd June 1868.

From—R. B. CHAPMAN, Esq., Officiating Commissioner of the Presidency Division,

To—The Secretary to the Government of Bengal.

I HAVE to apologize for my delay in replying to Government order No. 600, dated 6th February 1868, by which I am directed to submit my opinion on the expediency and feasibility of raising an educational cess in Bengal like that now paid in the permanently-settled Districts of the North-Western Provinces.

2. I waited at first for any light that the experienced District Officers of this Division could throw upon this very important subject. From them I have had little or no help. Since I received the last of their reports (rather more than a month ago), the exceeding difficulty which I have found in attempting to sketch any practical scheme at all is the reason why I have kept back my own report.

3. The delay thus caused has been of this advantage to me, that I have seen Mr. Leonard's valuable Note (published at page 294 of the Supplement to the current year's *Gazette*) on the best means of providing funds for local public works, and the correspondence between the Government of Bengal and the Government of India (published at page 317 of the Supplement to the *Gazette*) on the means of providing funds for elementary education in Bengal.

4. From these last papers I gather that the task before me is so far simplified that the time for discussing the "*expediency*" of levying a rate for education is gone by, the Government of India having abandoned discussion and resolved, in fact, that the thing is to be done.

5. In so far as it has been determined to give up the idea of a "voluntary" cess in Bengal, I accept the decision with thankfulness. I must be forgiven for expressing my utter incredulity that the various educational and other cesses so highly prized in other parts of India have ever been "voluntary" in anything but the name, and my regret that the many honorable men who have resorted to these cesses, for noble and beneficent ends, should have been driven by the force of circumstances to the subterfuge of asserting that they were free-will offerings. Of course they have been levied only in virtue of the decree of authority, the people not, in remote Provinces, understanding that there could be no authority without the support of the law, or perhaps finding quite sufficient reasons for overlooking the absence of legislative sanction. Of course they would not have survived for five minutes the withdrawal of official countenance.

6. It will be enough upon this point to say that I am quite convinced, and so are all the officers of this Division, that to attempt to treat the people of these parts as on a par with the less civilized populations in such matters, could only end in humiliating and utter failure. If we are to have cesses at all, we must have the full sanction of the Legislature before we begin to levy them.

7. As to the determination of the Government of India that cesses shall be levied, I do not dispute its justice or its propriety. I have, in my humble sphere, long ago, come to the conclusion that the advance of civilization in these parts imperatively demands the development of local resources and the creation of a local revenue. Yet it is, I must confess, a little disheartening to see a matter of this importance dealt with in a manner so off-hand, the very serious difficulties in the way of such cesses being absolutely ignored and left to the local Government to get over as best it may.

8. We may fret and fume at the fact that the permanent settlement of Bengal has deprived the State of large resources that would have been at its disposal, if it could have delayed that contract indefinitely, or, at any rate, till the present time (I believe myself that this is a narrow view to take, and that the advantages of the permanent settlement have been most cheaply purchased by its sacrifices), we may chafe at the alleged selfishness and apathy of the zemindars; but it is useless and unjust to ignore that, as a matter of fact, the State resources which were given up in 1793 are not now, and have not for many years been, accumulated in the hands of a few wealthy individuals, who pass their time in selfish and careless luxury, but are distributed among a very large number of persons.

9. From statements which I have seen made, not without authority, and in place where error and ignorance on such subjects are not to be expected or assumed, I incline to think that I shall cause some astonishment when I assert, as I do without fear of contradiction by any one who is really acquainted with the facts, that the zemindars of Bengal are not, as a body, wealthy men. There are *some* rich men among them, a few *very* rich men, but the bulk of the class are men of very limited income, and too many of them of embarrassed circumstances.

10. I think it very likely that not one-fourth of the primary payments of the cultivators reach the Government Treasury, and that the proprietors of the land in Bengal divide among them a profit of at least £10,000,000 a year. But this is distributed over an immense variety of tenures from the ryot with a right of occupancy, who, it is probable, ordinarily does in practice enjoy some beneficiary interest to the Rajah of Burdwan or the Rajah of Durbanga.

11. The settlement has, I repeat, so worked (not, I think, disadvantageously) that the accumulation of immense properties in the hands of individuals is not common. The vast majority of the estates for which revenue is paid direct to the Government are *petty* properties, and the larger ones are almost all so charged with subordinate tenures of a more or less permanent character as often to leave the so-called owner with only a moderate annuity.

12. It is needless to remark and useless to ignore that this fact vastly complicates the question of levying a cess of any kind upon landed property. It is not a case, as the Government of India appear to suppose, of only two classes, the zemindar and the ryot,—the zemindar collecting from the ryot Rs. 100 and paying to the State Rs. 25. Were it so, it would be exceedingly easy and perfectly fair to demand at once from the zemindar another two or three or four or five per cent. as a local cess. But the case is, generally, that of a zemindar to whom only a moderate annuity is reserved, the rest having long since been made over to subordinate tenants who are, by every principle of justice, as liable to a local cess as the zemindar.

13. Nor will it help us if we impatiently charge the zemindar with having squandered his resources, and alienated his share of the revenues upon which we had reserved a lien for local improvements, as a dry abstract theory that may be true for practical purposes, the agreement is worthless; for many a zemindar has *purchased*, and purchased at a very high rate too, nothing more than the limited interest which he himself enjoys.

14. The truth I imagine to be that, under circumstances such as existed when the permanent settlement took effect, complicated rights and interests will always immediately spring up with amazing rapidity, and cannot be prevented even by prohibitory laws. It is impossible to act now as if they did not exist. And, whether the local Government or the Supreme Government solve it, the problem how to distribute any new burden imposed upon the land over all

these subordinate interests must be solved before a single cess can be righteously or successfully imposed.

15. I remark in passing that, while I agree personally with the Government of India in thinking that local rates and cesses are *not* barred by the solemn pledges of the permanent settlement (if they were, this country must practically be condemned to stagnation), our only chance of persuading the zemindars and the people that they are righteous, will be to spread them over a wide area, and not to confine them to the individuals who pay into the Government Treasuries the Land Revenue of the country. There are other reasons, which I think I shall show to be unanswerable, why this is necessary.

16. I think it will be best that I should deal, in this report, at once with the whole question of rates for distinct and other purposes, and I intend to do so ; but I will first say a few words upon the particular cess on which this reference has been made to me,—a cess for the education of the poor.

17. It is not, I presume, open to me to dispute the propriety and expediency of the levy of a *District* cess in Bengal for such a purpose. Yet I think it right to lay before the Government the accompanying remarks by Baboo Rajendra Lala Mitra upon the subject, and to point out a few rather serious objections to this means of providing for this particular object in Bengal.

18. In the *first* place, it is deserving of serious considerations that the effect of imposing such a rate must probably be to check very largely the growing liberality of the people for educational purposes, and to shift to the shoulders of the Government a very considerable expenditure now met by the people themselves, in a natural and healthy way, without Government interference. To what extent existing voluntary contributions would be impaired I am unable, of course, to say ; but I incline to think that, in these parts, we should sacrifice of existing educational resources, by imposing a rate, probably at least half as much as we should levy, while I have no doubt that a Rupee for such objects paid really, willingly, and without official interference, is morally better than two Rupees levied by law.

19. *Secondly*, I wish to remark that all the recent arguments and discussions, the result of which is to place Bengal nominally lowest in the scale *quoad* primary schools, appear to

* A missionary well qualified to judge, and experienced in respect of both Provinces, tells me that in his judgment, based upon intercourse with the people, there are decidedly more readers among the masses of the Lower Provinces than among the people Up-country.

me absolutely to ignore the very numerous indigenous schools supported by the people without our interference. I greatly doubt whether, if we include such indigenous schools which, in this division at least, are plentiful, the comparison between Bengal* and other parts of India would prove so much to our disadvantage. I should, on the other hand, much like to know whether, for instance, the recent alleged rapid multiplication of primary schools in Bombay is anything more than a transfer of indigenous schools to Government superintendence.

20. The levy of a rate for education in the only way which I can think of as practicable, would, unquestionably, transfer to the Educational Department the whole burden of village education ; for, of course, a man who paid a rate would not also consent to pay a school-master, or, if he were forced to do so, would consider himself greatly ill-used. There would then, no doubt, follow upon the introduction of such a rate an immense apparent increase of primary education which might be *wholly nominal*. Though no doubt it is reasonable to suppose that, in time, immediate Government superintendence would improve the quality of the primary schools, I confess to doubting whether this advantage might not be purchased too dear, and whether the responsibility incurred would not be too great.

21. Then, again, if a rate be generally levied, we must be prepared to organize schools *generally*. I observe from the figures that, in many parts of India where rates are now levied, the schools are few and far between, and many a man must pay a rate (said to be *voluntary* too !) to whom no school is available. In Bengal every man who pays a rate will demand (and I think righteously) that a school be placed within his reach. To arrange this in a country like this will be very difficult.

22. I confess to being unable to perceive on what grounds the cost of primary schools is to be laid particularly upon the land. The Government of India says that, when it made the permanent settlement, it did not undertake the education of the people. I am not sure that the assertion is good for much ; for the Government did not specifically catalogue the duties that it undertook : but it is, at least, certain that the *landholders* did not undertake it, and I can see no grounds for imposing it upon them.

23. I am inclined myself to the opinion that, in a country like Bengal, the rate for primary schools, and perhaps for village police, should be levied upon a much smaller unit of

* Since I wrote this I have learnt from Mr. Monro . . . area and from those interested in the village* or that this is the place which he would prefer an Union ; the proprietors of land contributing their extension of our Municipal "union" system. fair quota, but no more. I throw out the sugges-

tion only, for I presume that it is little likely to be adopted. I would remark, however, that there lies before us, indubitably in the future, a system of parish or communal rates, as well as a system of District or country rates, and that it would be well to decide, on sound princi-

ples, from the first, what charges should lie against each. We have good precedent in the matter in the English practice which is founded upon the experience of generations. A *country rate* for village school would there be absolutely impossible.

24. I ask the Government to pardon me this long preface and proceed, without further dissertation, to discuss the practical question, how can a District rate upon the land be levied for whatever purpose.

25. This is the real difficulty, and I confess to being little satisfied with my own solution of it; of the many persons whom I have consulted upon the matter, I have found no one able or willing to suggest any feasible plan whatever.

26. The *first* position which I maintain is that it will be impracticable to levy any such rate upon the zemindars alone. *They simply could not bear it.* I leave aside the objections that we do not know the income of most of the zemindars, and have no means of ascertaining it. The Government of India itself repudiates the idea of levying any rate proportionately to the revenue which it rightly declares to be no kind of measure of the proportionate profits of the landowners. This is perhaps only a technical and minor objection. The *insuperable* objections are, *first*, that to levy a rate of the kind, not for their own benefit upon the zemindars alone, would be, if not a breach of the settlement, so like it that it would be impossible to persuade *them*, at any rate, that we had not broken faith; and, *secondly*, that for the reasons given above, the zemindars are much too poor to bear the whole burden. Whatever our theory, the imposition upon them of the whole of such a rate would be, practically, to lay it upon only one, and that, probably, not the wealthiest section of the landed proprietors of the country. I confess that, in my opinion, this would be something like confiscation.

27. I calculate that for our roads, our schools, and our village watch, we want in Bengal a local revenue amounting to not less than a fourth, or even more, of our land revenue. The Government cannot, and will not, think of imposing such an addition to their burden upon the zemindars alone. Take, as an example, the case of the Rajah of Burdwan. His rent-roll, I believe, is about 44 lakhs, of which he pays 40 as revenue; could the Government think of imposing upon him an additional two per cent. upon his gross income for schools alone?

28. I dismiss, then, the idea of rating the zemindars alone as quite out of the question. We must rate certainly down to the lowest beneficiary interest in the land. I believe, myself, we must go lower still.

29. The *second* leading position that I take is that, whatever mode of rating we adopt, it must not involve any kind of enquiry whatever, it must be *self-acting*, for the simple reason that the expense of any enquiry would be intolerable. If it be widely spread, a trifling rate will be very productive, but only on the indispensable condition that no enquiry be necessary for its assessment, and no machinery whatever for its collection.

30. I can think of only one way in which it is possible to levy a rate under these conditions,—it is to impose the burden uniformly, by measure, upon the land. We must not even attempt a classification of the soil such as Mr. Leonard suggests. That would be impracticable, and a rate imposed as I suggest would be so light, that classification would not be worth while if it were practicable.

31. To give an idea on this point, the incidence of the land revenue in this Division, per standard beegah of 1,600 square yards, is as follows :—

	As. P.
24-Pergunnahs	4 10½
Jessore	2 8½
Nuddea	2 10½

32. And a cess of one pie (one twelfth anna) per beegah would produce in the—

	Rs.
24-Pergunnahs	25,550
Jessore	36,820
Nuddea	32,240

Both calculations exclude the Sunderbuns entirely from accounts.

33. I suppose that the Education Department will not be satisfied unless provision be made for placing a school within a maximum distance of two miles from every house, and I do not think that the people either, if they are to pay a rate, will be satisfied with less. To do this we want one school to every eight square miles, or in—

	Schools.
24-Pergunnahs	316
Jessore	457
Nuddea	412

34. Baboo Bhudeo Mukharji, in his paper published at page 319 of the *Gazette Supplement*, states the present cost of each village school in Bengal to Government to be Rs. 63 annually. Apparently, upon the fully developed plan which he would advocate,

each school would cost to Government Rs. 108, and that is based upon the supposition that the people provide in the way of fees, presents, &c., other Rs. 60 for each school. I think we must make our *Court* upon the people declining all such fees the moment a rate is introduced, so that the whole cost of each school, which, including contingencies and inspection, would be Rs. 168, will fall upon the rate.

35. The cost of a complete system of village schools will then be as follows:—

	At Rs. 63 per School (present cost to Government).	At Rs. 108, esti- mated cost.	And at Rs. 168, esti- mated entire cost.
	Rs.	Rs.	Rs.
24-Pergunnahs	19,845	34,128	53,088
Jessore	28,791	49,356	76,776
Nuddea	25,956	44,496	69,216

36. I presume that I must not cast even a lingering thought upon the idea of the Supreme Government contributing any share of the cost of these schools, although that was, and, in my opinion, is undoubtedly done in the North-Western Provinces. I assume, then, that we must provide for schools alone the whole sum stated in the 4th column of the Table in the preceding paragraph.

37. In his report upon the village watch of Bengal, Mr. McNeill calculated that two watchmen should be maintained on an average for every three square miles, and one officer for every twelve square miles. Supposing the watchmen to receive five Rupees a month and the officers Rs. 10, the cost of such a force would be annually in the—

	Rs.
24-Pergunnahs	1,26,125
Jessore	1,82,554
Nuddea	1,64,845

38. On local public works we could no doubt presently spend with advantage almost as much money as we could get. It will be enough to say here that a rate of one anna a beegah after providing for the complete system of village schools and village police sketched above would leave a surplus annually available for local public works as follows:—

	Rs.
In the 24-Pergunnahs	1,27,365
Jessore	1,82,488
Nuddea	1,64,819

It would probably not be expedient to levy so much as this in the two last Districts.

39. But so far it appears that for a rate of one anna per beegah, we could relieve the people of all charges for village police and village schools, set them free from all tolls, and I think even all ferries.* I entirely agree with Mr. Leonard as to the desirability of getting rid of such encumbrance, supply them with an efficient system of village police and village schools, and do a good deal more than we are now doing for their roads.

* The zemindary dawk cess should be given up too.

40. I have still to point out how such a rate could be levied. It is essential that the gross rate should reach the Government Treasury without any deduction whatever. The contribution of the landed proprietors would be the uncollectable portion of the rate, that portion of it which is levied upon tenants at will, who, in theory at least, pay a rack-rent and the entire cost of collection, the whole constituting a very important share of the entire rate.

41. We know the gross area of each zemindar's estates. The procedure would be simply to impose upon him whatever rate it might be resolved to levy, and I would not hesitate to make the estate responsible for it under the sale law. At the other end of the scale every cultivator would be bound to pay to his landlord the rate upon his holding. In cases where the area of a zemindar's estate is not known, I would allow the Collector to estimate it.

42. There still remains the serious difficulty how to distribute among the different grades of tenure-holders the proprietor's share of the burden, which would be probably on an average at least one-fourth of the whole. I would not include in the term "proprietor's" here *actual cultivators* with a beneficiary interest.

43. I do not think this difficulty can be solved without consultation. Perhaps it may be impossible to frame a rule that would be universally applicable; apparently the only way would be to authorize each superior tenure-holder to levy from his immediate subordinate a

fixed percentage less than the demand upon himself. What that percentage should be must remain for consideration, if the general plan at all commend itself for adoption.

44. It remains that I notice a few of the obvious objections to this scheme. That there are objections I fully concede, but I can think of no plan without many more objections.

45. It will be said, *first*, and chiefly, that this is to levy a rate not upon the zemindars but the ryots. The answer is, *first*, that whatever *we* may say or do, the zemindars will (and I incline to say, *must*) make their ryots contribute to any cess of the kind, however levied; *second*, that, after all, a very large and indefinite share of this cess would not be paid by the ryots; *third*, that there is no objection to the ryots contributing to the cess as they do in other parts of India, especially as, *fourth*, the ryots chiefly will benefit by the cess.

46. It will be said, *next*, that it is unfair to make all land pay alike. The answer to this is that, after all, the incidence of the rate will be so light that this is no great grievance, and that, anyhow, it cannot be avoided. I calculate that the rate will very seldom indeed amount to 10 per cent. upon the rent paid by the cultivator, very often it will not be $2\frac{1}{2}$ per cent. The Government of India expect a rate of at least two per cent. to be levied *for education alone*!

47. I must, in conclusion, revert for a moment to the question of whether the Imperial Government should not share such burdens with the rate-payer. If all India paid the rate entirely as a local cess, of course it would be most reasonable that Bengal should do the same. The Government of India maintain that these cesses are paid elsewhere by the people and not out of the Imperial Revenues. I have said that, in the North-Western Provinces, I greatly doubt whether this be really true, and I confess to being somewhat sceptical as to the fact in all the recently-settled Provinces.

48. Be the *theory* what it may, I cannot believe that *practically*, a landowner will consent to the same settlement or a Government Officer will succeed in imposing the same settlement, when a rate is to be paid, as he would do if there were none. Certainly, in Bengal, and I presume elsewhere, there is much actual bargaining between the Settlement Officer and the landowner before the rate is fixed upon the land at a settlement. The settlement rules do not of course provide for this; but the process nevertheless goes on *pari-passu* with the procedure enjoined by the rules which it undoubtedly influences. I feel confident that in Bengal the Government will not, in new settlements, get the same revenue when a rate is imposed as it would do if there were no rate, and what does that mean, but that, in fact, the Government in such cases has to pay the rate or a share of it? When a rate is superadded, as it must be superadded, in the permanently settled Districts, there is not of course room for any process of the kind.

49. I do not venture to make any deduction as to the claim that the people of Bengal have for imperial assistance in this matter of such rate.

50. I would not have it understood, because I have written this report, that I myself think such a cess as I have proposed the fairest and most expedient mode of providing the required funds; on the contrary, I wish explicitly to say that it will most certainly be very highly unpopular with all classes. Every direct tax, such as this, is peculiarly hateful to the people of this country. A moderate addition to the salt tax, high as it is, would be infinitely preferred by the people, who we may presume to be the best judges of their own wishes in such matters. But I know that this is out of the question.

51. And I do not enter at all upon the many very important subsidiary questions which will arise if such cesses be imposed, such as the creation of District Committees to control the Funds, the introduction of compulsory education, and so on. All such matters must be left for the separate consideration which their importance demands.

Dated, Maniktollah, the 29th April 1868.

From—BABOO RAJENDRA LALA MITTRA,

To—The Magistrate of the 24-Pergunnahs, Alipore.

I HAVE the honor to acknowledge the receipt of your endorsement No. 145 of date the 4th March last, on certain correspondence on the subject of raising a cess similar to that now paid in those Districts of the North-Western Provinces, where the permanent settlement is in force, for the maintenance and extension of Vernacular Education in Bengal, and requesting my opinion on the same.

2. The correspondence covered by your endorsement includes a letter from the Revd. J. Long to His Excellency the Viceroy and Governor General, in which certain suggestions are made for the extension of the benefits of Vernacular Education to the masses, and as those suggestions have given rise to the question of an Educational cess, it is necessary to enquire how far they are likely to prove practically favorable to the end in view, before a correct conclusion can be arrived at as to the necessity or the expediency of such a tax. I take the liberty, therefore, of making a few remarks on them at the outset, though they do not form the subject of your enquiry.

3. No man who is familiar with the history of education in this country can be unaware of the arduous and unremitting labour which Mr. Long has for years devoted to promote Vernacular Education, and of his benevolence and sympathy for the lower orders of the people. His suggestions on such a subject, therefore, claim the highest consideration. But, after a careful and very attentive examination of them, I regret much to find they do not seem, on the whole, to be either sound or practical.

4. No one in his senses will deny the propriety and desirability of extending education to all classes of the people, and particularly to those who are unable to help themselves; and the general principle enunciated by Mr. Long in the 3rd paragraph of his letter has therefore my entire concurrence. I cannot believe, however, that the plan suggested by him is likely to extend the benefits of education to those classes to whom his attention is particularly directed.

5. It is well known that society in India is divided by the system of castes, and so long that system exerts its potent influence, it is hopeless to expect that the mere establishment of cheap schools will induce those orders of the people, whose caste renders manual labour the only means of their support, and whom social usages have assigned the lowest occupations, to avail themselves of education. Thus, for instance, the different castes of Jelliah, Malla, Tior, Bagdi, Dome, Mehter, &c., who earn their living by very low occupations, as well as the great bulk of the aboriginal races, cannot possibly afford to send their children to school, even when free schools are available for them. Their castes do not permit them to rise in the scale of society even when educated, and their occupations require a training for their children which no school can afford, and therefore they cannot be expected to appreciate schools. No doubt a compulsory system may be tried, but compulsion in their case, I am humbly of opinion, will prove a far greater evil than ignorance, for it would in a great measure unfit their children for those occupations by which they have to earn their livelihood. The Jelliahs, who lead an amphibious life, passing a greater portion of their time in water than out of it, cannot possibly find the atmosphere of a school-room the most conducive to health, if they have in after-life to engage in the profession of their caste. A few of them might wish to better, by the aid of education, the condition of their children to such limited extent as is possible under the incubus of caste, but, generally speaking, they have not the necessary means and leisure for the purpose, and therefore even free schools established for them will either remain empty, or have their forms occupied by other than those for whom they will be opened. It is possible that there may be rare instances where the requirements of time and money are available, and in such cases there is nothing to prevent their availing themselves of the *gooroo* and other existing schools of the country.

6. Members of most of the castes above-named are agriculturists by profession, so are Pods, Kaiyartas and a whole lot of others of middle and a few even of high rank in the scale of caste. They are either actual cultivators, or farmers of land which they cultivate partly by themselves and partly by paid labour. These are all known by the generic name of *chásás* or *cultivators*. The great majority of these are generally very poor, and their children at seven or eight years of age are employed in tending cattle, or in light labor in the house or the field, and they will find attendance even at free schools a source of positive loss which they cannot tolerate, particularly as the kind of education proposed for them "has not," according to even Mr. Long's own admission, "any pecuniary value," and in the lottery of life "offers only blanks." "Knowledge for its own sake" must be the only incentive in such a case, but like "love in a cottage," it cannot have many admirers in any state of society; it has few in Europe, and fewer in India; among the lower orders of the people representing about two-thirds of the population, it is unknown, and it would be futile to expect that it will suffice to induce any large number of our agriculturists to send their children to school.

7. The middling and higher castes, among these, however, who are generally somewhat better in their circumstances, more mindful of the requirements of their status in society, and have the means to command hired labor in aid of their agricultural occupations, are not unaware of the advantages of education even such as they can afford, and they do send their children to school; but they cannot afford to permit regular attendance, "as the time of the boys," to quote Mr. Griffith, Inspector, 3rd Circle, North-Western Provinces, "is most precious to them, and when the mangoes are ripe, or the crops are being stocked, on no account they can be spared; nay, each family has some cattle, and each family must send a child to look after them, and the more so since pounds have been introduced in these Provinces." Under such circumstances, the education imparted to the children of the agricultural classes must necessarily be very imperfect, and cannot possibly include more than the barest elements of writing and cyphering.

8. In the scale of castes, iron smiths, carpenters, potters, and weavers hold a middling place, and have comparatively more leisure and means at command; and their children therefore can, and generally speaking do, attend schools more regularly than those of the agricultural classes; so do the children of such agriculturists as are by caste either Brahmins or Kaests. The children of petty shop-keepers, who mostly belong to castes of middle rank, are also pretty regular attendants at school. In fact, the thirty thousand village schools which Mr. Adam reported upon, and the many thousands more which he did not know, are attended principally by these classes of pupils. They learn a little more of writing and cyphering than those

named in the preceding paragraph; and in any scheme of primary education that may be designed for this country, they are the persons whose wants and opportunities are to be mainly attended to. For a long time to come education, unless at a cost which no Government can afford, will not descend lower, and attempts therefore to carry it to those classes which Mr. Long has most in view, viz., the lowest class of cultivators and day laborers, being generally of the lowest castes, cannot but end in failure and a sad waste of time and money.

9. In the absence of statistics, it is impossible to calculate accurately what are the relative proportions of those who are in the present circumstances of the country utterly unteachable, and those who are willing and able to receive a primary education. Taking the population of different Provinces under the Bengal Government, at the generally received figure of 40 millions, the total of juvenile population would be 6,666,666, or a little over 6½ millions. Deducting somewhat under half for females, there will be a balance of about 34 lakhs of boys between 7 and 14 years of age to provide with the means of education. Of these about 82,636 are the children of men (82,636) who have, according to the Income Tax returns, an income of over Rs. 500 per annum each, calculating at the rate of a school-going boy to each rate-payer, or six individuals in a family. These, for obvious reasons, have to be taught, and about half of them do get their education in English.

10. The Income Tax returns show an aggregate of 212,047 rate-payers, whose incomes range from Rs. 200 to Rs. 500 per annum each. These at the aforesaid rate of six members to a family would represent 212,047 boys fit to be taught; and the whole of these could afford the time and a good part of the money necessary for education in English, if schools could be brought within their reach.

11. The higher and middle classes named in the two preceding paragraphs, represent in round numbers about three lakhs of boys. Deducting them from the total of 34,00,000, there will be left over three millions or thirty-one lakhs of boys requiring education in the Vernaculars, i. e., in the Bengalee, Hindee, Uria, Assamese, and about a score of aboriginal dialects.

12. Information is wanting to show the relative proportion between the agricultural and the laboring classes of the people of Bengal. In a thoroughly agricultural country like India, the number of agriculturists in a village may be taken, at an average, at one-half the laborers, including fishermen, &c., and the shop-keepers, artizans, &c., representing the other half in equal proportions. The proportions no doubt vary very greatly in different Districts, but for a rough estimate of the educational requirements of the country, I take this to be a safe guide. It gives—

Boys of the laboring classes or of the lower castes ...	7,75,000
„ of agricultural do., or of lower and middling castes ...	15,50,000
„ of artizans, &c., do., or of the middling castes ...	7,75,000
Total ...	31,00,000

13. It has been shown above (paragraph 5) that the laboring classes, including persons of the lower castes, or the bulk of them, cannot be, for a long time to come, brought under the influence of education. However desirable it may be that they should be so brought, their castes, their occupations, and their want of means render it for the present simply impossible. At least one-half of the agricultural classes are in the same predicament, and so are about one-third of the artizans of the lowest class, such as basket-makers, Domes, and the like. Making the necessary deductions for these, there will remain for the teachable population of the Bengal Government—

Laborers, say about one-eighth, or ...	1,00,000
Agriculturists, half of the total ...	7,75,000
Shop-keepers, artizans, &c., two-thirds ...	5,00,000
Total of boys to read the Vernaculars ...	13,75,000
Total of boys to read English ...	3,00,000
Grand total ...	16,75,000

or about one-half of the total number of boys in the country between the ages of 7 and 14 years.

14. For the education of these, Government at present supports 521 colleges (general and special) and English and Anglo-Vernacular schools, teaching 39,963 boys, at a total cost of Rs. 14,17,157, and 2,129 Vernacular schools with a total of 75,153 pupils, maintained at a cost of Rs. 6,46,524. Calculating with the aid of these data, it appears that for the extension of the existing system to the 16½ lakhs of boys referred to above, there should be 3,320 more English schools, at the cost of Rs. 90,33,036, and 25,646 Vernacular schools at a cost of Rs. 1,18,28,809, or a total of Rs. 2,08,61,895.

15. Revd. Mr Long is unwilling to extend the education of the people in the English language and literature, and would even take away from the Government grants now devoted to the purpose a portion for the support of Vernacular schools. He is, however, for extending the scope of his scheme to the lowest classes, so as to include the whole of the male juvenile population of the country, including those who are to be deprived of English education, altogether numbering upwards of 32 lakhs, and a good portion of the girls, say about one-half of the total, or 16 lakhs, making a grand total of 48 lakhs of pupils for general education. He desires then to add to it agricultural education, Oriental colleges for University standard of education, in the Vernaculars and the Indian classics, the cost of improving the Vernacular literature of the country, and a separate machinery for direction and inspection. Now the average cost of Vernacular education in the middle class schools, according to the published report of the Director of Public Instruction, is Rs. 7 per student, and in the lower class schools Rs. 3. If the ratio of middle class to lower class schools to be established be as 1 to 3, the average per pupil would be Rs. 4. At this rate the 48 lakhs of pupils would require, according to Revd. Long's scheme, Rs. 1,92,00,000 for their education, and a round sum of at least 8 lakhs for the agricultural and other purposes which he has in view. These would give a total of just two crores, or about three-fifths of the land revenue of the country! To provide this sum, he suggests a grant of Rs. 2,00,000 from the State, a saving of say one-fourth of the present cost on English schools and colleges, Rs. 2,50,000, and an education

* Revenue Board's Report for 1866-67.

cess (of 2 per cent. as proposed by Government) on the zemindary revenue of Rs. 3,55,47,002,* or about seven lakhs; altogether a sum of about twelve lakhs!

16. No doubt the Government may supplement the first instalment of two lakhs by other and heavier grants, but I am persuaded that such grants cannot possibly come up to any thing like the amount required to make up Rs. 2,00,00,000; nor is the prospect of any heavy accession of means from the public at all great. Mr. Long's policy is to make primary education compulsory; it is not likely therefore that the resources required for his proposed schools will be, to any material extent, aided by schooling fees; for it would be absurd to suppose that those who will be compelled to send their children to school will voluntarily pay schooling fees; while an unpopular compulsory tax will create such a revulsion of feeling in the propertied classes as entirely to shut the door of voluntary contributions. It is not to be denied that the accession of Rs. 12,00,000 to the education grant will proportionately increase the number of elementary schools in the country, but such schools will at once be taken hold of by the higher castes, and the lower castes to whom allusion is made by the term "masses" will remain perfectly "untapped" and untouched. Of course, even under such circumstances, the schools will do good, and therefore are desirable. But some of the means by which they are purposed to be supported are, in my humble opinion, peculiarly objectionable.

17. Had the country been under a Native Government, a Vernacular education graduated from an elementary to a high University standard according to the different classes of the people, would be the best, but its political condition being different, it is necessary that our system of education should likewise be different; at any rate it is absolutely necessary that the language of the rulers should be extensively studied by the subject race. On it mainly depends the well-being of the State, for without it no sympathy can exist between the governors and the governed; and the best intentions of the former are apt to be misunderstood by the latter, and the administration of Government and of justice cannot but be very defective. No fellow-feeling can be created between the two classes, except through the agency of a community of language, and for the importation of the modern sciences of Europe, a thorough knowledge of the English language is a *sine qua non*. In short, the intellectual, moral, material, and religious amelioration of the people depends on the progress of English education in the country, and to check it would be to check all improvement; to stop it, to bring on an intellectual blight most baneful in its consequences. I cannot therefore look upon Revd. Long's recommendation to divert even a portion of the funds now devoted to English education but with the extreme disfavor. The injury it will inflict on the people cannot be compensated by even every man, woman, and child in Bengal having a thorough knowledge of the *Bhododoya*, the highest book recommended to be taught for bringing the light of knowledge to the masses. It is a mistake to suppose that education can extend from below upwards; like heat and light it radiates from the centre, which in the social body is represented by the middle classes. Those classes have in every age and clime acquired the highest amount of learning, and by their example set the intellect of the lower and upper classes into motion. To deprive them of facilities for learning for the sake of the lower classes, would be to deprive those who can and will make the best use of education, for the sake of those who cannot and will not have it.

18. Perhaps Mr. Long is under an impression that the English schools are attended by the sons of zemindars and rich men who ought to pay for their requirements. As a fact such, however, is not the case. The English schools of the country are attended principally by the children of the middle and the lower middle classes who require and are in every way deserving of State aid for their education. I earnestly hope therefore that the Government will not in any way check the present system of English education. What is urgently wanted is its expansion and not its contraction.

19. As regards the cess, Mr. Long is not definite as to the persons from whom it is to be raised. Mr. Additional Secretary Bayley's letter, however, leaves no doubt on the subject. A cess of two per cent. from all the zemindaries in the country is what is in contemplation. This, however, I am of opinion, is not practicable. The conditions of the Permanent Settlement will not permit of its being made compulsory, for no consideration, however, important or however urgent, will justify so upright a Government as that of British India to break a solemn pledge; and there is no prospect that the zemindars will voluntarily bind themselves to pay a heavy permanent tax. The success which attended the exertions of the revenue authorities to raise such a tax in the permanently settled Benares District, is due to very exceptional circumstances which do not exist in Bengal. A century of peace and security of life and property under the benign and liberal English rule, has taught the people the value of property and the constitutional means of defending their rights, and they will not be slow in availing themselves of them to resist to the utmost all attempts to make them enter into engagements which will increase the risk of their estates being brought to the hammer under the revenue laws. Influential officers may induce a few, but the moment a single individual succeeds in resisting payment, those few will report their acts which they will believe to be foolish and stupid, and the result will be that every one will set their face against the tax.

20. The moral obligation to provide for the education of the poor rests on the affluent or the propertied classes, whether landholders or fundholders, merchants or tradesmen; and there is nothing that makes the zemindar especially responsible. At any rate his interest in land is not greater than that of the talookdar, the putnidar, the mukararidar, and the other owners of permanent tenures; and I have not heard any reason assigned to render the zemindar alone liable, except their being rich, and the ease with which a tax can be realised from them. But neither of these two reasons appears to me to be fair. If wealth is to be the index as to the class liable to taxation, as no doubt it is, all who are wealthy should be taxed alike, and not the zemindar alone. It would be unfair to single out one class of rich men and leave out the others; and no amount of convenience can justify that which is unfair on the face of it.

21. Nor is it a fact that the zemindaries as a body are all or mostly rich. From such statistics as I can gather, the very reverse seems to me to be the case. In the Province of Orissa, it appears there are altogether 6,525 zemindaries, out of which 6,303 pay an annual revenue of from seven annas to Rs. 1,000, or an average of Rs. 172 per estate. The settlement rule of Orissa allows one-third of the revenue as the zemindar's share of profit, which will give to the owners of the 6,303 zemindaries an average of Rs. 57 per annum each, or Rs. 4-12 per month, which is somewhat under the pay of a syce in Calcutta. In Chittagong, which is a highly sub-divided District, there are 43,585 estates yielding altogether Rs. 7,72,142, or an average of Rs. 17-11-5½ each, 39,217 of these pay a revenue of under Rs. 10 a year; 3,825 under Rs. 1,000, and 533 under Rs. 5,000 leaving only 10 estates to pay above that sum. In Sylhet, again, there are 77,226 estates with an average revenue of only Rs. 5-8-1 per annum each, 34,548 of these pay under one rupee, 70,965 under Rs. 10, 77,156 under Rs. 500, and only 60 above Rs. 500 and under 5,000. In 1852-53 there were altogether 2,06,576 zemindaries in the 34 Districts of the Lieutenant-Governorship of Bengal, out of which 43,457 paid under 8 annas; 22,396 between 8 annas and one rupee; 70,057 between Re. 1 and Rs. 10; 31,630 between Rs. 10 and 50, and 23,435 between Rs. 50 and 250, giving a total of 1,90,975 estates, which yielded under Rs. 250 and at an average of only Rs. 29-2-11 each. There were 10,893 mehals which paid between Rs. 250 and 1,000 a year, or an average of Rs. 525-8 each. These added to the preceding will make 2,01,814 holdings, with a revenue of Rs. 91,00,822. I have no data to calculate the ratio of profit to revenue. Judging from the terms of the decennial settlement, it would seem that originally the zemindaries were settled at 10 per cent. malikana, inclusive of collection charges. But a great portion of the waste lands which were left unassessed at the time of the settlement have since been reclaimed, and zemindaries have generally greatly improved. In some of the Northern and Eastern Districts, such as Rungpore, Mymensing, &c., the profits of the zemindar have increased twenty-fold; but in those Districts which were highly cultivated at the time of settlement, and which had little waste land, such as Hooghly, Burdwan, Moorshedabad, &c., the increase in many cases is not two-fold. An average of five times the original 10 per cent. or 50 per cent. of the revenue would be an excessive rate, but to disarm adverse criticism I shall adopt it as the basis of my calculations. At that rate, in 1852-53, 2,01,814 estates out of the total of 2,06,576 would represent a profit to zemindars of under Rs. 500 a year each; and the owners of these estates with scarce Rs. 42 a month are, I am sure, not likely to be called rich in any sense of the word. The Government felt their condition to be so hard as to exclude them from the operation of the income tax, and it is not at all to be supposed that they should be selected for the education tax, in preference to talookdars, putnidars, merchants, bankers and others whose incomes are reckoned by thousands.

22. In 15 years since 1852-53, the Butwara laws have sub-divided the original 2,06,576 holdings on the District rolls into 2,28,681, proportionately reducing the profit per each estate. But I shall leave out of consideration, for the present, this cause of rapid deterioration of zemindaries in Bengal, inasmuch as it is to a certain extent compensated by several estates falling into the hands of one zemindar. Taking for the sake of convenience and in the absence of statistics each zemindary to represent a separate zemindar, it will be seen that only 4,762



zemindars out of 206,576 get over Rs. 500 a year, and these represent an annual revenue in round numbers of Rs. 2,65,00,000. Under the most favorable circumstances, the Revenue Officers of Government cannot influence one-fourth of these to enter into a voluntary engagement to pay 2 per cent. of their income for education, or in default see their properties sold to the highest bidder on a given day.

23. Were it, however, otherwise, and it could be possible either by private engagements or by a compulsory law to make all the 4,762 of our zemindars to pay the cess, still it would not be preferable for the present voluntary system which has worked so successfully in Bengal. From the last report of the Director of Public Instruction, it appears that Rs. 9,04,929 were contributed by the people of Bengal in 1866-67, out of which four lakhs were derived from subscriptions or private endowments. Were a compulsory cess to be levied on those who paid these subscriptions, they would naturally reduce their private gifts, and so what will be gained in one way will be lost in another. At present there are many zemindars who devote considerably more than 2 per cent. of their incomes to educational charities, and several of these would for certain under the annoyance of a vexatious tax considerably reduce their private donations, which cannot but tell against the educational resources of the country. One gentleman in the neighbourhood of Calcutta, with an income of about a lakh, devotes Rs. 12,000 a year to the maintenance of schools; under a compulsory law he would have to pay only Rs. 2,000, and he, I know for certain, would not pay a pice more. It may be added that the desire on the part of the Natives to contribute to the support of schools is daily on the increase, and, with proper encouragement, may be made to yield a much larger sum annually than at present. The educated Natives who, according to Reverend Long, would do nothing to raise the Bengal ryot to the status of a "man and a brother," constitute the managing committees of at least 1,000 of the grant-in-aid schools of the country, and are the most active agents in raising subscriptions. They are willing and ready to double the amount of private contributions within two or three years if Government will meet them half away. But "the voluntary system," says Mr. Atkinson, "is being seriously checked by a deficiency in the amount of public money required for its development." He adds that "owing to the estimates of the department for the grant-in-aid funds and for elementary Vernacular education being annually reduced by large sums under the authority of the Finance Department, he is obliged to limit the operation of those schemes to such an extent as to put a mischievous restraint upon local efforts."

24. Another objection to the education cess is that it will be a new and a direct tax. People in this country and perhaps every where grumble less against a slight increase of an old tax than against a new one, and a direct tax is of all others the most repulsive to Indians.

25. For these reasons, it would be preferable if additional taxation for the support of elementary education be absolutely necessary to add to the amount of one of the existing taxes, and the most promising appears to me to be the chowkeedary tax. A pice for every house out of that tax would yield a sufficient sum even in small unions for an elementary school of the "lower class" in every village, and in large unions for a "middle class or even an Anglo-Vernacular" school. Such schools would cost the Government nothing, would be accessible to the people everywhere, and, if kept under the control of the chowkeedary tax punchayets, subject of course to the inspection of the Inspectors of Schools, would be generally liked and are sure to prove successful. The people through their headmen would take an interest in them, and the zemindar or his gomastah would feel compelled to support them.

26. It is in contemplation, I believe, immediately to extend the operation of the chowkeedary system to all the principal villages of the country by a new Act, the draft of which is now before the legislature, and the opportunity may be taken to oblige each Union, which here represents the German *Gemeinde* or the French *Cammune*, to maintain, at its expense, a primary school in every village, included in it, a *burgher* or Anglo-Vernacular school in every town. The expense for these schools would not be heavy, and the Chowkeedary Fund is not likely to be much affected by it. The details of this scheme are, however, foreign to the subject of this letter, and I must therefore leave to others to elaborate them.

No. 606, dated Julpigorie, the 27th March 1868.

From—COLONEL J. C. HAUGHTON, C. S. I., Commissioner of the Cooch Behar Division,

To—The Additional Secretary to the Government of Bengal.

I HAVE the honor to acknowledge receipt of your letter No. 600 of 6th ultimo, with enclosures, calling for an expression of my opinion on the expediency and feasibility of raising an educational cess in Bengal, similar to that now paid in those Districts of the North-Western Provinces where the Permanent Settlement is in force.

2. As to the possibility of raising funds for educational purpose by a special cess, I think that there can be no question; but as to the mode in which such cess should be levied, and the expediency of the measure generally, it is probable that very much difference of opinion will be found to exist.

3. Admitting that in one way or another a tax for education can be raised, the first question is, who shall pay it? Should it be levied on the owners of the soil, the occupiers and cultivators, or on the whole mass of the people able to contribute. Unless the tax be of uniform amount payable by all, rich and poor alike, landlord and tenant, townsman and cultivator, I see no escape from considerable difficulty. If the tax is imposed on the land-owners, they will, in many cases, realize it directly and largely to their profit from their tenants. If the Government requires a rupee they will take two. I have heard of wealthy landlords who, in consequence of their accumulations, had to pay income tax, but who nevertheless fully recouped themselves from the ryots of their estates, and I believe such instances are common. It is probable that in very many cases the landlords would evade the burden and throw it on the people. My own experience fully justifies this view. It seems to me, therefore that, unless the exact amount to be levied from each ryot is fixed, recourse to the landlord for realization of the cess would only increase the burden on the actual payer, and enable the landlord to evade that imposed upon himself.

4. Mr. Long speaks of the indifference of the people to education, and the extortion practised with regard to the chowkedaree tax, and apparently feels that such a measure as an educational cess would be opposed to the sense of the people. It may be accepted, I think, as an axiom that people will complain the more and bear less easily the burden of taxation the oftner the tax-gatherer appears at their door. What conceivable amount of taxation on salt would induce the people to rise? If an anna in the month become two or even three in the purchase of this necessary of life, men might grumble; but I do not think the fact would originate a street row. Any one can ascertain

I am very well aware of the arguments against direct taxation, and especially increase of tax on salt, but simply do not feel the truth of them. In 1866-67, the amount of salt cleared was maunds 73,26,183, a duty of a pie per seer on this quantity would give Rs. 15,26,288-8-8, or a pice per seer Rs. 45,73,865-10, allowing four and half seer of salt per annum as the average consumption of young and old of the lower classes, the higher rate would only tax them $1\frac{1}{2}$ annas per annum; the tax has the merit too of including many of all classes who do not otherwise contribute.

for themselves what such an increase of indirect taxation would yield to the revenue. On the other hand, direct taxes have been proposed intensely irritating to the people which, if imposed, would yield nothing worth consideration. Assam yields, I suppose, a net revenue of eight lakhs from opium, a tax raised without any resistance, although it seriously affected the usages of the people. His Honor the Lieutenant-Governor will

recollect the trouble which arose in Nowgong and the Khasia Hills in consequence of an injudicious enforcement of the income tax, and I well remember the hundreds. I believe and may say thousands, who surrounded the Lieutenant-Governor's yacht in 1862 in his progress through Assam to protest against that tax, though but comparatively a small number were affected by it. Was that tax in Assam worth what it cost? Is the license tax now worth the cost of it in ill feeling? I have no hesitation in recording my belief that the military expenses necessitated by the imposition of the income tax in Assam outweighed the collections. Regarded as a private pecuniary speculation in the District to which I refer, the man who engaged in it would be regarded as a fool for his pains. I do not think it desirable that an educational cess should be levied if it can be avoided.

5. Apart from the inexpediency of making use of the zemindars to collect an educational tax from the people on the grounds I have stated, it appears to me that such tax could not, in permanently settled Districts, be levied either on the landlords or their tenants as a class. In the North-Western Provinces, it seems that the arrangement has been affected by moral suasion and personal influence. I fear that there are few Districts in Bengal in which voluntary taxation could be initiated with a chance of success. From a variety of causes District Officers have little personal influence, which, were it existed, would go but a small way in affecting a large District.

6. In Darjeeling, the Dooars, Assam and the Khasia Hills, a tax might be realized directly from the cultivators of the soil, who would probably pay it without much grumbling, if they saw it applied directly in their own village to the purpose for which it would be levied. In Gawalparah and Julpigorie the zemindars might probably be induced to contribute, but the present is a very unfavorable time for such an experiment in Assam.

7. There is another point of view from which the expediency of raising funds for education by taxation must be considered, viz., the effect it will have on the present system. It seems probable that wherever the tax is introduced, the people will consider that they have a right to schools maintained by the State out of the funds raised by the taxation for the purpose, and will, in consequence, cease to contribute to schools, whether supported wholly by private subscription or partly on the grant-in-aid system.

8. I would earnestly deprecate the adoption of any system which would tend either to increase the burden of Government, whether for the supervision or maintenance of schools; certainly if a general tax were to be raised, every man who had not a school within reach for the education of his children would consider himself wronged. Assuredly, then, the Government would find it quite impossible to cover the country at once with schools, so as to place education of some sort or another within the reach of all, and failing this, the levy of a general tax would be felt to be unjust.

9. The Deputy Commissioners have not given their opinion at length. Colonel Rowlatt is of opinion that in his District a general tax would be inexpedient and unjust, and proposes local taxation supplemented by Government.

10. Captain Morton deprecates direct taxation for such a purpose; he believes that direct taxation on the part of Government is in too many instances accompanied by illegal exaction on the part of zemindars. He sees no difficulty in raising all that is required by voluntary contributions, supported by equal contributions from Government. He believes that of their own motion zemindars will contribute nothing, but that they may be shamed into supporting a general educational scheme. He would invite contributions for fifteen or twenty years, at the end of which time he thinks the people would pay for their own education.

11. Major Comber is not in favor of a new cess for education. He considers that if the zemindars agree to pay the cess, the burden would fall on the ryot. He is of opinion that it would tend to destroy voluntary effort and be distasteful to all.

12. On the whole, it seems to me that if extra funds must be raised by a special cess, the best plan would be to adopt what I will call the permissive system. To form, in the first instance, small village circles, within which the majority so wishing, an educational cess might be levied, for the use of the school or schools within the circle, or for the establishment of schools. It would of course be necessary to fix a limit as to the proportion the tax should bear to income, and some other details. In the course of years, when education comes to be generally appreciated, this might give place to a more general system of taxation coupled with compulsory education.

No. 470, dated Bhaugulpore, the 31st March 1868.

From—A. MONEY, Esq., C.B., Commissioner of the Bhaugulpore Division,

To—The Additional Secretary to the Government of Bengal.

In answer to your letter No. 600 of the 6th ultimo, and enclosures, I have the honor to submit my opinion as desired.

2. Paragraph 12 of the Government of India's letter says that "the main burden of Vernacular Education in Bengal should, the Governor General in Council thinks, fall on the Imperial Revenues, but, as elsewhere, on the proprietors of the land."

3. I am not aware what parts of this country or what other countries are referred to by the expression "elsewhere."

4. I believe in no country in Europe nor in America is education a charge upon the land alone.

5. In Prussia, where every commune is bound to have a primary school, the charge in villages falls upon landholders and *all fathers* of families, and in larger parishes and towns upon the residents generally, while the entire cost of universities and the partial cost of gymnasia and normal schools is borne by Government. In France the *commune* has to provide the funds; where it cannot, the department comes to its assistance by a tax on persons and property limited to a certain percentage. If further aid is required, the Government gives it.

6. In America, millions of acres of waste land were granted to different States by the Federal Government to provide for public schools, and the additional funds required are raised in each State, where the majority is in favor of general education by local taxation.

7. In England, schools are, I believe, entirely supported on the voluntary principle, with the assistance, where asked for, of grants from Government. Of Bombay I know nothing, but in the Benares Division of the North-West the contributions of the land to education originated in a voluntary cess, self imposed.

8. In every country where either education or contribution to the means of providing it is compulsory, the charge and the duty seem to be recognised as general ones, enforced primarily by local taxation, and this would appear to be the correct view of the subject, for if public security and the advancement of the country demand that ignorance be combated and enlightenment introduced, surely the interests of all classes are equally concerned. It is quite as important to the manufacturer who employs workmen, to the fund-holder, whose income depends on the stability of Government, that artisans and the general public should be well educated, as it is to the landlord that the agricultural population should be so.

9. But even if the case were otherwise, and if theoretically education was an appropriate charge on land, it would still be a question whether the terms of the perpetual settlement have not freed the landholders in Bengal from the responsibility.

10. There is no doubt that a general voluntary cess by zemindars in Bengal is out of the question. The education we have already given to the upper classes has taught them their rights and renders hopeless the exercise in a matter like this of that kind of personal influence which led the zemindars in the Benares Division to impose an additional pecuniary obligation on themselves and on their descendants.



11. Moreover, I doubt whether, even were it not so, the difficulties of the case would be overcome; for it appears questionable how far a zemindar is legally empowered to alter, to the injury of his successor, the conditions of the original contract made between his ancestors and the Government.

12. The alternative from a voluntary cess given in the Supreme Government's letter is a tax upon zemindars of two per cent. on the revenue.

13. I have already given my reasons for thinking such a charge on the land would not be equitable; but, granting that I am wrong in this view, there remains the question, *first*, whether such a tax would be or not legally an infringement of the perpetual settlement; *secondly*, whether in case it be not, the zemindars would consider it so.

14. It is, I think, very desirable that some clear and definite ruling be given of what the perpetual settlement means; what the privileges and immunities are which it promised to confer.

15. The public mind has of late been kept in suspense and agitation by constant rumours of fresh burdens to be laid upon zemindars. Two years ago the Bengal Government suggested making them pay for the maintenance of roads; now the Supreme Government wishes to lay on them the expense of educating the people. Suggestions of this kind are ventilated in the Press, and the tendency of what is written in the English papers is always towards a lax interpretation of the Government obligation. I respectfully beg to state my opinion that propositions and discussions of this kind shake the belief of the upper classes in our good faith, and inspire an alarm which is on every account to be regretted.

16. My own belief is that the correct principle was laid down by Mr. Wilson in his speech introducing the Income Tax on the 18th of February 1860, where he says,—“I hold him (*i. e.*, the Bengal zemindar) to be exempt from any special charge upon his land, but to be liable to any general tax that applies to all others.”

17. If this interpretation be the correct one, of the immunities granted to zemindars by the perpetual settlement, a tax of two per cent. on the revenue would be an infringement of that settlement.

18. But even if this conclusion be avoidable, I have no doubt whatever that Native opinion would so regard it, and under the circumstances of our rule in India, what the people think is often of more importance than the dry legal abstract truth.

19. A good deal might also be said on the gross inequality of incidence that would attend a tax levied on a percentage of the revenue. Persons who have not lived in Districts settled while in a state of jungle have no conception of the light assessment on some estates, Zemindaries of ten and twenty thousand Rupees rent pay in some instances less than Rs. 100 of revenue, the whole of North Bhaugulpore and parts of Monghyr and the Sonthal Pergunnahs are much under-assessed. In many places the tax would fall heaviest on the poorest landlords, while owners of rent-free property would escape altogether.

20. By the concurrent testimony of all intelligent Natives whom I have consulted, the tax, if imposed, would be really paid by the ryots,

21. It seems to me the height of Utopian philanthropy for a Government of foreigners to insist upon making a subject people accept and pay for benefits which they do not appreciate or ask for.

22. But it may be asked are we then to do nothing? Are we to ignore a great duty and omit to supply a want beginning to be felt in many places? I would answer: Let us not go too far ahead of the times and the people. Let us be in the advance guard, but not so much in front as to be outside the sympathies and interests of the people.

23. A feeling in favor of education is gaining ground. During the six years that I have been here, I have seen unmistakeable proofs of it, by grants of money from wealthy landlords, and still more by the occasional establishment of schools by zemindars on their estates. Any compulsory taxation would at once dry up all the springs of private liberality and check the tendency towards a correct appreciation of the benefits of education,

24. I would therefore deprecate any interference whatever with the voluntary principle. All arguments drawn from the state of education in Prussia or other European countries are quite beside the mark in a country where the people are not self-governed.

25. What I should recommend would be an extension of the grant-in-aid system, giving a larger contribution from the public funds to every school which asks for assistance, and introducing, as recommended by Mr. Long, a separate system of inspection for Vernacular schools. Nothing would tend so much to encourage these as frequent visits from European Inspectors, whose business should be in the village and not in the station writing reports and returns.

26. I beg to send in original a valuable letter from the Principal Sudder Ameen of Bhaugulpore, whose opinion I asked, and who has the merit of saying honestly what he thinks,



No. 6, dated Bhaugulpore, the 28th February 1868.

From—BABOO NORTTUN MULLICK, Principal Sudder Ameen, Bhaugulpore,

To—The Commissioner of the Bhaugulpore Division.

IN reply to your memorandum No. 429 of the 18th instant, I have the honor to report as follows :—

The question of raising an Educational cess in Bengal, similar to that paid by some of the Benares zemindars, may be best considered under the four following points of view, namely :—

1st.—Whether such a cess can be raised by legislative interference or not?

2nd.—If so raised, whether it would ultimately fall upon the zemindars or the ryot?

3rd.—Whether it can be raised by use of personal influence and persuasion?

4th.—If so raised, whether it would answer the end for which it is to be imposed upon a particular class?

In any scheme for imposing a tax upon zemindars, as zemindars, the third Article of the permanent settlements must always stand in the way of legislative interference. The Article in question enacts that “no alterations will be made in the assessment which they (zemindars, &c.) have respectively engaged to pay, but that they and their heirs and lawful successors will be allowed to hold their estates at such assessment for ever.” Apart from the odium of breaking engagements with the zemindars, the political danger to the State arising from this breach of faith on its part would point out the necessity of non-legislative interference.

Admitting that the imposition of an educational cess upon zemindars by legislative enactment in no way interferes with their engagements, still the question arises, why they as a class should be made to bear a burden to which the other classes of the community are not liable. If it be answered that as they are by far interested in the improvement of their tenantry, so they are bound to defray the expenses to be incurred for attaining that desirable end, still this is uncalled for interference on the part of Government with private rights, by an extension of the principle of which Government may call upon every manufacturer or merchant to establish schools for the tuition of those whom they respectively employ.

The cess itself on the plan proposed of levying it at two per cent. on the sudder jumma of revenue-paying estates would also work in a very unequal manner. In the first place proprietors of rent-free lands will be exempted from all taxation, and no reason can be assigned for their exemption which will not equally apply to the zemindars. *Secondly*, there will be inequality in the incidence of this tax upon the latter, for there are many estates with a small sudder jumma, which yield a very large income to their proprietors; while there are others with a large sudder jumma, the profits derived from which are not in proportion to the revenue paid to Government. The tax will thus lose the character of an income tax, and will be regulated by no fixed principle of taxation except on the arbitrary one of sudder jumma, which is no criterion of income.

As to the operation of the tax, the system of sub-infeudation without limit which obtains in Bengal will be a bar to its practical working. It is well known that many of the zemindars, whose names appear in the Collector's rent-roll, have nothing to do with the collection of rents, and have become mere annuitants. Similarly many of the putneedars have created subordinate tenures, the result of which is that they derive an income from the estate, though no longer connected with the management of it. The tax if imposed upon zemindars will for the most part fall upon annuitants, and will be a tax upon income regulated, as before observed, by no fixed principle. If, on the other hand, it is levied from those who have the actual management of estates in their hands, the contracts which have been entered into between zemindars and their putneedars, &c., will have to be modified, as these were entered into on the faith of assessment remaining fixed for ever. The confusion which will ensue in consequence of these modifications will flood the Courts with law suits, and if the practical working of Act V. of 1862 of the Bengal Council be any exponent of what is to be expected, though in this case the necessity of providing dawk runners was known to the zemindars from the time when the permanent settlement was effected, it is not too much to state that, for some years, the drag upon the Courts will be very heavy, and the previous relation between zemindars and their putneedars not restored till after the lapse of some years.

Supposing that the education cess is to be paid by those who have the actual management of estates in their hands, the next question that arises is whether Government will give or withhold from them the permission to reimburse themselves from their ryots. If permission be given, then there is no doubt that the cess will ultimately fall upon the ryots, and that in a proportion much heavier than what it would have been if directly levied by Government agency; for it cannot be doubted that the party in actual possession of the estate must derive some profit from the impost being raised through him for his labor and trouble. On the other hand, if permission be withheld, what guarantee is there that it will not be levied from the ryots, and that the party in actual possession will pay the cess from his own pocket? Again, when Government by legislative interference is going to break faith with the zemindars and

letting them break their faith with the holders of subordinate tenures, with what grace will it impose terms upon parties in actual possession to restrain them from imposing new cesses upon their ryots?

Admitting that the restraining terms are in the Act to be passed, still does our experience justify us to believe that they will be observed. If past experience be a guide to future legislation, the fact is patent, that whenever a cess has been imposed upon zemindars, they have always reimbursed themselves by exactions upon their ryots. In the days preceding the permanent settlement of Bengal there were cesses imposed upon the zemindars by the subadars Jaffyr Khan, Suja Alee and Meer Kassim, and the result was that there was grinding oppression on the ryots in realising the same (*vide* Mr. Shaw's minute of June 1789). If recent experience be appealed to, it is found that in many zemindaries, separate dakhilas are given to ryots on account of Dawk Khureh, which is at the rate of one pice per Rupee, though the zemindar pays at the rate of one-third to half per cent. on the sudder jumma. Moreover, when the income tax was imposed, the same method was resorted to by some zemindars to realise what they were bound to pay, and even now, when it has ceased to exist, the new cess has not been entirely taken off from the ryots.

It may be asked why the ryots will submit to these exactions; but the answer is that it arises from their inability to contend with their zemindars. Exaction of rent is particularly difficult of proof, and in places which are far away from Courts of justice, the ryots find it on the whole that it is better to submit to the terms of their zemindar than to be subject to a harassing law-suit carried on at a day's journey from their homes. Thus it will be seen from what has been stated in the preceding paragraphs that the ultimate result of any Educational cess levied upon the zemindars by legislative enactment will be that, it will fall upon the cultivators of the soil,—a class least able to pay it, and thus frustrate the object the Government has in view of educating their children at the expense of their landlords.

As regards the question whether an educational cess can be raised by use of personal influence or persuasion, I am clearly of opinion that the Bengal zemindars understand their rights far better to submit willingly to any infraction of the terms of the permanent settlement. From what is known of their antecedents in appealing to the terms of the permanent settlement even in cases in which they are not exempted from liability to taxation as members of the community, it can be easily inferred that they will not, of their own accord, accede to terms by which they will destroy their own rights and immunities.

Taking it for granted that some of the zemindars can be induced to enter into engagements to pay an Educational cess, still it may be asked whether it will be desirable to tax the charitable or humane disposition of a few individuals out of a whole class; or is it consistent with the dignity of a great Government to submit to solicitation by means of its great officers. Even if the Government were to determine on this course, the amount raised would not be at all commensurate for the purposes for which it will be wanted; for in Bengal the system of subinfeudation without limit, which is almost unknown in the Benares Division, will always hamper the action of Government officers in this direction.

It does not appear from the letter of the Secretary to North-Western Provinces Government to that of Bengal that, in the engagements exchanged between Government and zemindars, there was any clause by which the latter bound themselves not to exact from the ryots what they were paying on account of the Educational cess. This omission, whether intentional or not, is not of material importance, but this much is certain, that Government could not enforce with good grace the insertion of a limitation clause in the engagement, and the practical result is that a wide door is left open to the zemindars by which they will reimburse themselves with heavy interest the amount of their contributions of the State. The cess, as already observed in a previous paragraph, will fall ultimately upon the cultivating ryots, and the object Government has in view, namely, the education of their children, will be attained at their expense, without, in the least, touching the pockets of the zemindars.

In conclusion, I would beg to suggest that there are in Bengal at least certain peculiarities in the constitution of the Native society, by taking advantage of which, and by legalising some of them, a certain amount may no doubt be raised. The system upon which Sanscrit *toles* were supported has not altogether died away, and that which in former days was sufficient to maintain the Sanscrit Professor with his pupils may be applied to maintain village *georooos*. However, a local cess with necessary modifications on the Scotch plan, known as the "settling of schools," the happy effects of which Lord Macaulay so graphically describes, may after all be the means by which education of the sort contemplated may be imparted to the rural population.

No. 42A, dated Burdwan, the 13th July 1868.

From—C. H. CAMPBELL, Esq., Officiating Commissioner of the Burdwan Division,
To—The Secretary to the Government of Bengal.

In reply to your No. 600 of 6th February, I have the honor to state as follows :—

2. I consider the plan of raising an Educational cess in Bengal similar to that now paid in the permanently settled Districts of the North-West Provinces, to be neither expedient nor feasible.



3. The question of the *feasibility* of the measure has, I presume, reference only to the suggested voluntary taxation. Of course, if a law were passed adding two per cent. to the revenue now derived from each estate, the increase would necessarily be paid as regularly as the present land revenue. But the Collectors of the Division and myself are clearly of opinion that it is hopeless to expect that any considerable portion of the landholders would willingly tax themselves for such a purpose, and, under all the circumstances, I should be greatly surprised if they did.

4. It is not at all clear how the voluntary taxation at Benares was really brought about, and moreover I doubt very greatly if much real analogy between Bengal and the permanently settled portion of the North-West exists. It is, for instance, perfectly clear that in a great part of the latter, the zemindars consist of cultivating proprietors, who are the very persons who directly profit by the tax, inasmuch as they have thus a cheap and good education provided for their children and brought to their doors.

5. As to the *expediency* of levying the tax from the landholders by legal enactment, I hold that a tax of this nature would, under all the circumstances, be an infringement of the permanent settlement (and therefore highly unjust and impolitic), as it would be simply adding to the land revenue now paid by a landholder because he was a landholder, while the rest of the community went free.

6. Again, I cannot see that the burden of the support of Vernacular Education should fall on landholders more than on other (say wealthy bankers or holders of the Government paper) well-to-do members of the community. The latter are, in fact, at least as likely as the former to benefit by the spread of education, and are quite as well able to bear a share in the expense.

7. Moreover, it seems to me it would be unfair, with reference to the unequal way in which the land revenue now bears, to take such revenue and not the actual profit of the estate as the basis of the tax.

8. With the utmost deference to higher opinion, I am decidedly averse to interfere in any very material way with the present system of education in Bengal. I think that the country, in its present backward and semi-civilized state, as compared with European countries, is not yet ripe for any new great system of Vernacular Education to be carried on by compulsory taxation, and that such a measure would, under the circumstances, be positively mischievous, and be more likely to retard than to promote the object in view. Liberal and enlightened Native gentlemen, who are now beginning to take an interest in education and to assist in the establishment and management of schools, would probably draw back altogether on finding themselves compulsorily taxed and schools established and managed by the Educational Officers of Government without reference to them, and would be more inclined to throw obstacles in the way than to lend efficient aid.

9. Moreover, I do not think that the great body of the lower classes, *i. e.*, the agricultural laboring class, could at present be induced to send their children to Government schools. I believe that the very numerous *gooroo* schools throughout Bengal, which are now in process of reformation and supervision by the Government Educational Officers, and the constantly increasing number of other schools of various kinds, will, for a very considerable time to come, afford as ample means for education as are necessary.

10. In any great measure of the kind under discussion, it appears to me that, to succeed, we must have the feeling of at least a considerable portion of the people with us. Any such feeling is, I aver, in the present instance entirely wanting. Immense educational progress has of late years been made, and is now being made, in Bengal, and the lower classes are gradually, though slowly, being reached. No year passes in which new schools are not established by the liberality of Native gentlemen, and many more gentlemen would, I feel sure, be willing to assist if properly and judiciously applied to by the local and educational authorities, and if due notice were taken by Government of such displays of public spirit.

11. A public meeting to be held in each District once a year, to be presided over by the Commissioner of the Division or, when possible, by the Lieutenant-Governor, for the purpose of discussing the state of Vernacular Education and raising funds by voluntary subscriptions, might also be of great use in furthering the ends in view.

12. I beg to forward, in original, for the persual of the Lieutenant-Governor, a very able letter to the address of the Magistrate of Hooghly, from Baboo Joykishen Mookerjee of Ooterpara, who was consulted on the subject.

Dated Ooterparah, the 22nd March 1866.

From—BABOO JOYKISHEN MOOKERJEE, Zemindar,

To—The Magistrate and Collector of Hooghly.

I HAVE the honor to acknowledge the receipt of your memorandum No. 205, dated the 29th ultimo, forwarding copies of correspondence on the subject of providing funds for the extension of Vernacular Education in Bengal, and asking my opinion on the same.

Before proceeding to offer my opinion on the expediency of raising an Educational cess in Bengal, I beg to observe that my experience of the extent of instruction in reading and writing received by the masses is somewhat different from the statement made by the Reverend J. Long, that "it embraces but a fraction of the population, leaving the agricultural and the working classes in the main as ignorant as ever." I do not deny that our lower classes are sadly deficient in that mental discipline which it is the object of liberal education to develop; but with my intimate acquaintance with the condition of a very large number of persons low in life of every description, I can never bring myself to say that they are as ignorant of the Bengalee alphabet and arithmetic and of the duties and responsibilities of life as they are represented to be. In every village or hamlet of moderate size that I know of, there are at least one or two patshalas for giving instruction to boys in the elements of reading and arithmetic, and these are attended not only by the sons of those whom the Reverend J. Long calls the middlemen, but also by the sons of husbandmen, carpenters, barbers, goldsmiths, shop-keepers, potters, and, in short, by the sons of all above the class of day laborers. The course of instruction imparted in these patshalas is no doubt elementary, but it will not be denied that it has kept pace with the progress of the times, and varied for the better within the last few years.

I do not wish to deny for a moment that improvements may be introduced with advantage in the existing system of imparting Vernacular instruction to the masses, but before any measures are taken by the State for a wider diffusion, and raising the standard of such instruction, it is necessary to see how far the exigencies of the country require such a change, and how far it would be appreciated by those for whose good it is intended. The fee for which a boy can receive instruction under a *gooroo* in a patshala is so small, varying from one to eight annas a month, even which is not unfrequently paid in paddy or other corn, that there are scarcely 10 per cent. of the village families who cannot send their sons to a patshala owing to sheer poverty. It is not, however, all who wish to send their sons to patshalas. Those who have to earn a livelihood by working as day laborers little think of educating their sons, and prefer much rather to avail themselves of remunerated physical labor of their sons in their own walks of life as soon as they are seven or eight years of age, and train them to those industrial habits on which alone they look upon their future welfare. The sons of well-to-do agriculturists, carpenters, barbers, and other working classes, attend the patshalas in early boyhood, but even while in a state of pupilage they are initiated by their parents in the mysteries of their respective crafts. Indeed, the teachers of my Vernacular and Anglo-Vernacular schools have frequently complained to me of the scanty attendance of the boys during the sowing and reaping seasons. With the working classes, knowledge for its own sake is not yet so much valued as to induce them to sacrifice to its altar the immediate and prospective advantages which they realize and hope for by training their sons in those professions which have been the means of their livelihood for several generations. I well recollect the difficulty I experienced in inducing the poorer classes of my tenantry to send their sons to schools when they were first established in my estates under the resolutions of Lord Hardinge. They seem to be perfectly satisfied with the instructions which their sons get at the patshalas. To raise their ideas of the necessity and benefits of a more extended system of education, it is necessary that the classes immediately above them, *i. e.*, the upper strata of the lower, and the lower strata of the middle classes, should have a greater amount of education than they can obtain under the present system. The little, very little instructions which these classes now receive in Anglo-Vernacular schools and Vernacular schools of a higher order tend only to make them indifferent to their hereditary professions without teaching them, generally speaking, the rudiments of "true philosophy and true religion." Many of them consequently lead a life of idleness and inactivity, if not worse. The hackneyed saying—"that little learning is dangerous," is nowhere better exemplified than in their instance, and it will be admitted that they create a considerable mischief by holding out their pernicious examples to their inferiors. With therefore every due deference to the opinion of many worthy and philanthropic supporters of the popular clamour for educating the lower order of the masses, I submit that the classes above them should have something like a better education than they can obtain in our aided schools, if not for their own sake at least for the sake of classes below them. As the latter will not have any desire of educating to any extent their children unless they find that their superiors have made a good thing of it, and unless those superiors encourage them by their example and advice, I would entreat our Government to pay more attention to providing means for giving something like sound education to the middle and lower strata of the upper classes than what they at present receive. The inauguration of such a beneficial change in the present generation will completely revolutionize the taste and feelings of the lower classes, and will make it much easier for the State and individuals to teach the poorer classes even the simple rudiments of knowledge. Any premature attempts to disturb the natural classification of the people by neglecting the education of the middle and upper strata of the lower classes by the unnatural attempt of commencing educating their inferiors are sure to fail as I have explained above. I beg to state, in order that I may not be misunderstood, that I am not averse to educating even the children of the very poorest classes of the people. What I maintain is that the smattering of education will not reach or benefit them, if the children of the classes above them are not first attended to. I must also disabuse the minds of those who are unacquainted with the internal economy of the village schools and patshalas; that

these institutions are open to all classes of the community, and that the sons of the rich, the middle, and the lower classes, sons of Brahmins, Kaests, Sutgups, Kyebuts, and even of Bagdees, are freely taught in the same institutions. There is only some prejudice against associating with *Harees*, *Domes*, and *Chandals*, but they form a very insignificant portion of the people. I am not singular in opinion, but it is shared by many eminent Anglo-Indian statesmen, such as Earl Canning, Sir Cecil Beadon, and a host of others. Even in England, where the lower strata of the middle classes have been much more educated than their brethren in this country can be expected to be, even by the proposed change of policy of Government for half a century, yet the Right Hon'ble Mr. Robert Lowe, in a speech lately delivered, deeply laments the imperfect education of those classes, and the consequent mischievous effect on general society. The sound maxim appears to be that education and civilization descend from above and not rise from below. The "upper ten thousand" have ample means of their own, as well as that placed at their disposal by Government. The wealthier portion of the middle class also share in these benefits. They have not disappointed the hopes of Government as the annual university examinations have proved. It is the neglect of the classes immediately below them who are not sufficiently provided for, but who in this, as well as in every other country, forms the most useful members of the community, that is much to be regretted. It is therefore of utmost importance that the children of these classes should have an adequate share of attention, at the same time not neglecting the inferior classes.

The influence of such a system will not only benefit the former most interesting class, but rapidly descend to the inferior classes and make education hold its proper place among the latter. Notwithstanding the much extolled Thompsonian system of Tehsilee schools in the North-Western Provinces, the Bengal masses will come off more triumphantly than their North-Western brethren. Why, because the classes above the masses in Bengal, notwithstanding the indifference of the State, are more educated by the social customs of the country than their brethren in the North-West. I cannot, of course, speak with authority on the comparative intellectual positions of the peasantry and working classes of Bengal and England; but if I may be permitted to judge by what we see of the latter in the army and the navy, I cannot hesitate to say that the Bengal working classes do not at all suffer by the comparison.

For the reasons stated above, the intellectual status of a people is not raised by imparting very elementary instruction to the masses either in the Vernacular or in a foreign tongue, but by giving liberal education to those who, by their position in society, lead by their works and example the van of progress in a country. The demand for education at present in this country is not among the lowest ranks in society, but among those who, in the social order of precedence, should be high in the scale of intelligence and mental culture as they already are in position and riches. The landholders, great and small, the mahajuns, the traders, farmers and persons in the upper strata of the agricultural class, are all coming forward from every direction with their mites, and soliciting the aid of Government in establishing Vernacular and Anglo-Vernacular schools. The Government Vernacular schools are not much wanted for their own sakes, as the people consider that the existing patshalas, remodelled according to modern ideas either with or without State aid, are sufficient for elementary Vernacular Education. But such primary schools as have been established under the patronage of Government are looked upon as supplying the stepping stones to enable the boys to join a school where English is taught. In fact, where sufficient local means are available, the people always prefer an Anglo-Vernacular to a simply Vernacular school; and had it not been for certain restrictions in the grant-in-aid rules, the annual increase in the number of new aided schools would have been much greater than what we see at present. The Director of Public Instruction, speaking of the educational finance in his last annual report, very justly remarks: "The question of education finance has now assumed great importance, and requires to be dealt with on a comprehensive basis for the voluntary system, which it is the wish of Government, as it has been the endeavour of this department, to encourage to the utmost, is being seriously checked by a deficiency in the amount of public money required for its development under the different schemes at present in operation. The estimates of the department for the grant-in-aid fund and for elementary Vernacular Education are annually reduced by large sums under the authority of the Finance Department, and we are consequently obliged to limit the operation of these schemes to such an extent as to put a mischievous restraint upon local efforts, and have to work under a discouraging sense of uncertainty as to the means of carrying out plans of improvements from year to year, and of extending operations under arrangements already sanctioned. What seems desirable at present is that a State contribution should be fixed in proportion to the public revenue, and that department should be allowed, under sanctioned arrangements, to work up to this limit without the risk of sudden curtailment in its supplies in the settlement of imperial budget. The State contribution for education in Bengal is now little more than one per cent. of the Bengal revenue, it can hardly be too much to ask two per cent., should for the future be recognized as a reasonable limit of expenditure out of this revenue towards the education of the people by whom it is supplied."

The preceding extract authoritatively shows that there is no want of desire on the part of the people to co-operate with the Government in the promotion and diffusion of education in this country. Individual exertion and organized assistance have always kept pace in this par-

ticular with the progressive demand for education. Indeed, the history of education in Bengal during the last few years clearly shows that zemindars and others have done as much as could be expected of them towards the education of their countrymen. I for one incur an expenditure of about Rs. 12,000 annually towards the maintaining of the public library and English schools in this town, the different aided schools in my own estates and in those of others, in maintaining dispensaries, in the distribution of prize books to boys, repairing of school-houses, and the payment of a portion of the remuneration of *gooroo*s in different village patshalas. During the last few years I offered on different occasions to pay an additional contribution of Rs. 500 from my own funds, and to guarantee Rs. 750 more from schooling fees, making a total of Rs. 1,250 popular aid per mensem, if an equal sum were contributed by the State for the encouragement of agricultural and scientific education, for which a great thirst exists by establishing a college in this locality, but for paucity of State funds the offer has not been accepted. It will be seen therefore that intellectual food is withheld where it is needed, and is attempted to be forced where there is no demand for it. I cannot speak with equal certainty of the exact sums spent by others, but that others do so to a larger or smaller extent, is evident from the fact that more than Rs. 4,87,000 are annually raised from endowments and schooling fees in aided schools alone. If we take into account the sums realized in colleges and zillah schools, and the expenses incurred on account of numerous other schools and patshalas scattered all over the country, which are exclusively maintained by the Natives without any aid from Government, the actual amount spent by the Natives on the score of education will be found to be many times the sum above stated. It is to be also recollected that thousands of *toles* for the teaching of Sanscrit literature and philosophy are maintained all over country by Natives alone. The teachers and pupils of these *toles* maintain themselves either from the monthly stipends or occasional gifts which they receive from every class of the community, or from the grants of lakbraj lands granted by the zemindars, as well as from the handsome gifts which they receive on the occasions of the much abused *sharuds* and marriage ceremonies in the families of wealthy men. These facts clearly show that the people of Bengal, both rich and poor, contribute a fair share of expense for the education of their children, and are not backward in increasing their quota if the State will hold out greater encouragement to them. The revenues paid by the people in several branches are at least double the expenditure the State incurs for their good government. It is therefore not unreasonable on the part of the people to expect that Government should lay out reasonable sums from these surplus millions for the education of the people as suggested by the Director of Public Instruction, which, apart from the gratification which our paternal Government will feel in the intellectual advancement of the people, will tend to increase the revenues by developing the general resources of the country. Besides the preceding Governments, both Hindoo and Mahomedan, always recognized it as one of their paramount duties to make grants both in money and lands without demanding a direct cess towards this purpose, and the British Government from the commencement of its rule has more than surpassed the liberality of its predecessors, for which people have always felt and feel a very grateful attachment and loyalty to their rulers; but under our powerful and benign Government, the prosperity of the country and consequently the income of the State so much augmented that a larger amount of State aid in this direction has become necessary, particularly when the Government finds that the people are not backward in bearing a fair proportion of the expense.

For the above reasons, I can discover no letigimate ground for raising or imposing a direct Educational cess for the diffusion of Vernacular Education in Bengal. On the other hand, the following considerations strongly lead me to the conclusion that the zemindars or the general community would not voluntarily submit to a State tax, to raise funds for Vernacular Education, and that the imposition of such a tax by legislative measures would be both inexpedient and unjust :—

1. In the first place, there is no necessity for raising funds by a direct, voluntary, or compulsory cess. The well-to-do classes of the people are, generally speaking, doing everything which, under present circumstances, it is necessary to do for the promotion of education, and are prepared to increase their share of the burden as the Government extends the educational institutions. If there be instances, which there undoubtedly are, of rich zemindars and traders not taking that amount of interest in the education of their countrymen which they should do, we have simply to look to the course of time for more satisfactory results. Even in a majority of these cases, however, the neglect is more apparent than real. They unostentatiously give large sums to learned pundits for the encouragement of Sanscrit literature, and in many cases maintain Vernacular and Anglo-Vernacular schools with their own exclusive funds. Education like civilization, of which it forms a principal item, does not depend for its progress on the pecuniary aid of a people or on the countenance and support of Government. It progress or retards in a country according to the nature of the political position, circumstances, character, and aspirations of its people, independent of any extraneous helps on difficulties. The present condition of Bengal renders the progress of education inevitable. The clear duty of our wise and paternal Government is to watch the gradual spread of education brought

about by the exertions of the people themselves, and to lend such assistance towards the movement which might render those exertions successful.

2. The zemindars would never voluntarily bind themselves and their heirs to a permanent charge on their estates with an additional tax. Several zemindars spend at present, on the score of education, a sum much larger than what they would be liable for on a two percentage assessment; but still they prefer incurring the larger amount of expenditure to being bound down to a permanent, though it may be in some cases, small tax from the liability to which they would not be exempted by any adverse circumstances or change of fortune, and which would be always felt as a compulsory burden.

3. It will be admitted that the advantages to the country consequent on the promotion and diffusion of education are shared by every member of the community, and it is therefore but fair that the whole community should bear the expenses that may be incurred for an object in which all are equally interested. Education has as much money value as any professional training. An educated tradesman, an educated mahajun or farmer, even a menial servant instructed in the elements of alphabet, secure a higher position in society and the higher rate of remuneration for their labors than their brother compeers in the same field who do not enjoy similar advantages of education. Higher emoluments and profits in the one case are the results of care and money bestowed by their parents, the interest of capital laid out to the best possible advantage. The zemindars cannot therefore be reasonably asked to submit to the imposition of a tax which is to benefit the whole country.

4. In the present progressive state of civilization, the imposition of a tax for the purposes of education would be a retrograde movement. It is only when the whole country is in state of ignorance, and the people, high and low, equally ignorant of the advantages of education, that a tax for education might be justifiable; but to have recourse to a such a measure when the people themselves are of their own accord gradually increasing their contributions towards their important object, and are already paying for the purpose a sum which in all reasonable calculation from previous data will in a few years equal, if not exceed, the amount sought to be raised by the new taxation, would be apart from other objections to put the most effectual bar to the growing desire of the well-to-do classes of the community for the education of their countrymen. They will cease to take that interest in the education of the people which they have hitherto done, when they find that Government despises the voluntary contribution of the people preferring coercive measures. The injunctions of religion and the notions of duty by which they are now actuated will gradually lose their force, and Government will have to rely ultimately on compulsory taxation alone for the education of the people.

5. The imposition of the tax in question would be a direct violation of the terms of the permanent settlement, by which the zemindars were assured that "they and their heirs and lawful successors will be allowed to hold their estates at such assessment for ever." I cannot sufficiently protest against the imposition of a tax which, viewed in whatever light, will be a direct increase on the sudder jumma, from which the zemindars are not only protected by law, but also on the score of that perhaps higher sanction, the faith of the British Government.

6. I must here take the liberty of disabusing the minds of our legislators that, admitting, for the sake of argument, the propriety of a direct Educational cess, the sudder jumma in the settled Provinces is no criterion of the respective profits of each landholder. It is well known to public officers and the community at large, that a zemindar who pays to Government, say, Rs. 200 per annum, realizes in some cases a profit of Rs. 4,000, or even of Rs. 10,000; while another paying a sudder jumma of, say, Rs. 50,000, barely gets a profit of Rs. 10,000 per annum. The profits enjoyed by the Rajah of Burdwan, for instance, from his estates, scarcely amounts to 15 per cent. of his sudder jumma. Instances of such disproportionateness between the sudder jumma and the profits are not rare, but rather numerous. Again, a numerous class of subordinate tenure-holders, called putneedars, durputneedars, and mokurrurreedars, enjoy sometimes double and treble the profits of their superior landlords. A large number of imadars pay only a small quit-rent to Government, but enjoy profits which range from ten to fifty times the amount of such rent, and there are numerous lakhrajders who enjoy incomes which will be coveted by many a zemindar. It will therefore not be denied by any one that such an assessment will entail great hardship in a large number of cases where the profit is small; when large number of persons whose incomes are enormous will go almost scot-free, and that the subordinate talookdars and lakhrajders will enjoy complete exemption. Any attempt at classification of the incomes of these different grades of landholders will be a hopeless task from the difficulties that will be met at every step in the enquiry. Apart, therefore, from the main principle of the injustice of any tax of this kind, an equitable imposition of the tax either on the landholders or on the general community will not only involve an amount of vexatious interference, but will also create a feeling of discontent and dissatisfaction uncalled for by the exigency of the case.



No. 2342, dated the 16th June 1869.

From—H. S. BEADON, Esq., Offg. Under Secy. to the Govt. of Bengal, Revenue Dept.,

To—The Secretary to the Government of India, Home Department.

In connection with my letter No. 1768A, dated 30th April last, regarding the proposal to levy a special cess upon the land in Bengal, for primary education, I am directed to submit, for the consideration of the Government of India, the accompanying letter* from the Director of Public Instruction, written with reference to your letter No. 237, dated 25th April 1868.

* No. 3060, dated 25th June 1868.

No. 3060, dated the 25th June 1868.

From—W. S. ATRINSON, Esq., M.A., Director of Public Instruction,

To—The Secretary to the Government of Bengal.

In common with the most experienced officers of this Department, I have long felt that if education is to be spread, as it might and ought to be spread, amongst the rural population in Bengal, it is useless to depend for supplies on the budget grants obtainable from the imperial exchequer, and for several years past I have taken every opportunity of urging the necessity of recourse to local taxation for the purpose; I therefore heartily concur in the decision now arrived at by the Government of India* on this important subject; but there are statements in the letter announcing that decision which seem calculated to convey erroneous impressions regarding what has been actually done in Bengal towards spreading elementary education among the mass of the people, as well as regarding the position in which the question has hitherto been left by the Supreme Government in India and Her Majesty's Secretary of State in England, and on these points I beg to submit some brief comments for the Lieutenant-Governor's consideration, together with some remarks on our general policy in organizing public instruction in Bengal, which is glanced at in Mr. Bayley's letter with very doubtful approval.

* Mr. E. C. Bayley's letter from Government of India, Home Department, to the Secretary to Government of Bengal, No. 237, dated 25th April 1868.

2. In the 2nd paragraph of the letter referred to, I find the following statements:—

"In Bengal, with a population that probably exceeds forty millions, the total number of pupils in the lower class schools was in 1866-67 only 39,104. In the North-Western Provinces, with a population under thirty millions, the number of pupils in schools of a similar class was 125,394. . . . Nor does there seem to be any probability that these proportions will hereafter become more favorable to Bengal, although the measures that have lately been taken for the encouragement of Vernacular Education by means of the system of training masters in the so-called indigenous schools have been more or less successful."

Now, the measures here referred to were only commenced under Baboo Bhudeb Mookhpadhyay in 1863, by the establishment of three Normal Training Schools to provide village school masters for three zillahs. The opening of patshalas under the teachers trained in these schools commenced at the beginning of the following year 1864. At the beginning of 1863, after working for four years, the system had produced—

Patshalas.	Pupils.
1,125	and 33,861.

On the other hand, in the North-Western Provinces, at the beginning of 1867, the latest date for which returns are available, the Hulkabundee system had been in operation for at least 17 years, and had in this period produced—

Schools.	Pupils.
3,467	and 122,125.

But if, instead of being cramped and stinted as it has hitherto been for want of funds, the Bengal scheme were allowed to develop itself in a natural manner, it is clear from the figures I have given that, even allowing the rate of progress in future to be no greater than it has been in the first four years, the system would produce at the end of 17 years—

Patshalas.	Pupils.
4,781	and 143,909;

and it may be fairly assumed that, if started simultaneously in all Districts, it would produce in the same period at least five times this number of schools and scholars.

3. The India Government, however, asserts that in Bengal there is an "almost total absence of proper means of provision for the elementary education of the great mass of the population," and intimates that, notwithstanding what has been done in this direction during the last few years, there is no probability that Bengal will hereafter occupy a more favorable position than it does at present in comparison with other parts of India. Under the circumstances of the case, this statement appears to me unwarranted. We have, on the contrary, an excellent system in operation, capable of spreading schools over the country at a very rapid



rate under arrangements which are purely voluntary, and possessing the great advantage of making suitable provision at the outset for the supply of qualified teachers, without which any plan for multiplying schools and scholars must be simply illusory, however well the results may look in columns of official figures. It is the money difficulty alone which stops its progress. So far, therefore, as it is a fact that we have no proper means of provision for elementary education, the cause is to be found in the parsimony of the State in withholding the requisite funds, and not in the want of a system which is capable of supplying our educational needs.

4. The Government of India, however, maintains that "the State has never undertaken to provide funds for the education of the mass of the people," meaning apparently that the Government, as controller of the imperial exchequer, has never contemplated the provision of the requisite funds out of the proceeds of imperial taxation. Now, whether it is desirable that such provision should be made out of local or imperial taxation, is mainly a question of political and fiscal expediency, in regard to which, as I have already said, my opinion is entirely in favor of resort to local taxation; but on the question of fact, as to what has or has not been undertaken by Government, I venture respectfully to demur to the statement that has been made.

Our patshala system, as originally sketched by Sir John Grant, was the result of the orders communicated in Lord Stanley's despatch of April 1859. That despatch announced explicitly that Her Majesty's Government assumed "that the task of providing the means of elementary Vernacular Education for those who are unable to procure it for themselves is to be undertaken by the State," and Sir John Grant, after full enquiries and deliberate consideration, expressly declared, when recommending his scheme for sanction, that he was "opposed to any attempt to impose any special cess for any educational purpose," adding, "by the present scheme, the people pay for the chief cost of Vernacular schools. The aid to be given by Government may fairly come from the General Revenues."

In the same communication he calculated the cost of the scheme to be Rs. 12,000 per annum for each 100 patshalas,* and intimated that we should ultimately look forward to the maintenance of 1,000 such patshalas in every District, at which rate the expenditure for each District would be Rs. 1,20,000 per annum, and for the 40 Districts of Bengal would amount to Rs. 48,00,000 or £480,000 per annum. These estimates were given with sufficient distinctness, and left no room for doubt as to the financial scope

* In 1867-68 our expenditure (including inspection and Normal School charges) was Rs. 1,30,946, and we had 1,125 patshalas at work.

Under Sir John Grant's calculation, these would cost Rs. 1,35,000.

The scheme as worked is, therefore, less costly to Government than was anticipated when it was accepted, notwithstanding that additional outlay has since been allowed for girls attending the patshalas, at the rate of one Rupee a month for five girls.

and bearing of the entire measure.

The scheme was accepted by the Government of India, and so far as the records show without objection as to the source from which the funds were to be supplied, and it was also accepted, apparently without reserve, by Her Majesty's Government in England, since, in the despatch of July 1864, after commenting on what had then been done under the scheme, the Secretary of State pronounced that the result was "very gratifying, considering the comparatively small area in which the system had then been brought into operation," and added, "as the plan seems undoubtedly to possess the great advantage of accomplishing its object at very small expense, I do not doubt that your Government will readily accord your sanction to such further extensions of it into additional Districts as the Lieutenant-Governor of Bengal may from time to time see reason to propose." Under these circumstances, I do not think it can be fairly said that "the State has never undertaken to provide funds for the education of the mass of the people" in Bengal. On the contrary, it appears to me that a distinct assent has been given to the claim of Sir John Grant that the aid to be given by Government should come "from the General Revenues," that is to say, from "the State," in the sense in which that expression is used by the Government of India. At any rate there has been every reason why this Department and the Bengal Government should believe that we were entitled to look to the State to supply us with funds, and as the funds we have needed have not been forthcoming, we may fairly claim to be relieved from reproach of the kind which has now been cast on us.

5. I maintain then that, as regards the spread of primary instruction, we have for the last few years done all that we have been permitted to do, and that we have done it *well*. At the same time I readily admit that it is a mere beginning that has been made. There is an enormous field before us which invites and will reward our occupation, and I therefore cordially rejoice that a prospect is now opened of obtaining the means that are needed for pushing forward with vigour in new directions and making sure the ground already held. But while putting on record my entire concurrence with the Government of India in asserting the importance of bringing education home to the masses of the people in every part of the country by means of primary schools, and in the admission that it is the duty of the State to provide these schools, I must at the same time insist that it is at least equally the duty of the State to make provision for the secondary and superior instruction of the classes above the

masses, and especially for the great middle class of the country,—a class which is numerous, intelligent and influential, but not wealthy,—which is largely instrumental in promoting the material prosperity of the country, and which here, as elsewhere, must mainly control the destinies of civilized and regular society. It is true that, comparatively speaking, much has been done for this class in Bengal. We have an organized and well-balanced system of secondary and superior instruction in full operation, constructed after the best models which the experience of other countries has supplied, and which, as machinery, will bear a not unfavorable comparison with most of them. And we can show an out-turn which, with all its shortcomings—and they are lamentably great—is still by comparison with the past of unquestionable and even surprising merit. But if the Government intends to intimate, as it apparently does, that it has already reached the limit of its duties in providing this higher instruction of its subjects, I beg respectfully to record my strong dissent from such a doctrine. On the contrary, I maintain that, as in the case of primary instruction, so also in this; what has yet been done is a mere beginning; that the higher instruction like the lower is still in its infancy, and that the people may justly claim for it from year to year largely increased assignments out of the public money which they themselves contribute to the public purse.

6. In Mr. Howell's elaborate note, which is quoted in Mr. Bayley's letter, and on which apparently the present action of the Government of India is founded, the conditions of the higher instruction in Bengal are compared with those that obtain in England, and our system is condemned, as far as a tone of disparagement can condemn it, because it differs radically from the state of things,—it cannot be called a system, to which the writer has been accustomed, and with which alone he appears to be acquainted. Those, however, who have studied the vast questions involved in the organization and administration of public instruction, will be the last to look to England for an example which we should follow, though they may well look to her for a warning as to what we should avoid. In England alone, among the civilized nations of the world, public instruction is a chaos. Intelligent organization has never even been attempted. The State has done nothing but what was absolutely indispensable, and has left its people to do the rest, if they could, for themselves. It is true we have a few great schools and colleges in which the education, as a whole, though not the system of instruction, may be admitted to be superior to anything which the world can elsewhere show; but their constitution is so exclusive, and their cost so excessive, that they only attract a small section of the population. They are resorted to by the aristocratic class, and by the professional class, and by some of the wealthiest of the commercial class. The great body of the commercial class and of the immense middle class of the country never help to swell their rolls. These classes are left to instruction which is acknowledged to be deplorable, and which has brought upon us the just reproach that our middle classes are nearly the worst educated in the world. We must look to other countries than England if we would rightly estimate the benefits to be derived from systems of superior instruction organized by authority for the public good, and the extent of the State's obligations in providing the means for such instruction. It is impossible, within the limits of this letter, to give any adequate idea of the systems prevailing in the countries most worthy of our imitation, and of the advantages which those systems offer; but most valuable information on this subject is now before us in the admirable report of Mathew Arnold on secondary education in France, Prussia, Switzerland and Italy, which has been laid before Parliament in the present Session, in the 6th volume of the Report of the Schools Inquiry Commission, and to this report I beg to solicit the earnest attention of Government. On the present occasion, I shall quote from it with the utmost brevity a few broad facts which appear to me particularly noteworthy with reference to public instruction in Bengal.

7. The Government of India, after recounting that the territories of Lower Bengal are believed to contain a population of more than 40 millions, and that, in 1866-67, the imperial grant for the education of this vast multitude was something more than £150,000, devoted mainly, as is somewhat misleadingly remarked, to schools of a superior class, declares its opinion that the Government has now done "as much as a Government can do to place the benefits of education plainly and practically before the higher classes," and it then proceeds to intimate that "it is a question whether the Government has not done too much" in this direction already.

I have no doubt whatever that this question should be met with the strongest possible negative, and in justification of this opinion, I submit the following details which Mr. Arnold has opportunely supplied to us.

8. France has a population of some 36 millions, and is therefore less populous than Bengal. Its public instruction is more systematically organized throughout than that of any other of the larger States of Europe, and its general educational machinery presents in many respects a very close parallel with the machinery we have established in Bengal; it is therefore very instructive to observe the extent to which it appropriates State income for the advancement of educa-



tion under the three great heads of superior, secondary, and primary instruction, and to compare

* Besides this, there is a very large State expenditure for special schools attached to other Departments of Government, and not included in the estimates given below. Thus the Minister of War has the Polytechnic and two great Army Schools; the Minister of Marine, the Naval School and the Schools of Hydrography; the Minister of Finance, the School of Wood-craft; the Minister of the Household, the School of Fine Arts; and the Minister of Agriculture, Commerce, and Public Works, the Schools of Agriculture, the Veterinary Schools, the Schools of Arts and Trades, the Central Schools of Arts and Manufactures, the School of Commerce, the Schools of Mines and Miners and the *École Impériale des Pouds et Chaussées*.

this distribution with the corresponding distribution in Bengal. The figures for France are taken from Mr. Arnold's Report; but in order to institute a fair comparison with Bengal, I have deducted from his total for superior instruction the sum of £78,214, on account of museums, learned societies, &c., with reference to which Mr. Arnold remarks,—“These figures have an eloquence which I will leave the Commissioners acquainted with our national expenditure for the advancement of literature, science, and art to appreciate for themselves.”*

The parallel Bengal expenditure has been distributed under the different heads exactly on the same principle as the expenditure in France.

State expenditure on public instruction.

France.			Bengal.		
1865.			1867-68.		
	£	Per cent.	£	Per cent.	
Administration and inspection ...	133,494	18½	28,759	17½	
Superior instruction ...	221,509	31	38,094	23	
Secondary instruction ...	125,640	17½	51,115	31	
Primary instruction ...	237,868	33	46,532	28½	
	<u>718,511</u>		<u>16,532</u>		

9. Of the French expenditure on primary instruction, I shall only here remark that the State grant is about 12 per cent. of the total outlay, the remaining 88 per cent. being obtained as follows :—

Department (zillah) taxation ...	...	12 per cent.
Commune (township or village) taxation ...	...	52 „
Fees and subscriptions ...	...	24 „

The minimum salary of village school masters is fixed by law at £20 per annum, and they are all entitled to pensions from the general funds of the State.

10. The schools which provide for secondary instruction* are the *Lycées* corresponding exactly in the French system to our Collegiate and Zillah Schools in Bengal, and the *Communal Colleges* corresponding to our Aided English Schools.

* “The public establishment for secondary instruction are the *Lycées* and *Communal Colleges*. The *Lycées* are founded and maintained by the State with the co-operation of the Departments and Towns. The *Communal Colleges* are founded and maintained by the communes.”—*Organic Law of March 1850*.

Local co-operation as regards the *Lycées* consists in the foundation of bursarships for poor students.

about £110,000, out of the total of £125,650, devoted to secondary instruction. The *Communal Colleges*, of which there were 247, are mainly supported by municipal taxation and fees, the State grant to them being no more than £9,000, but in these, as in the *Lycées*, the professors and principal functionaries of every kind are appointed by the Minister of Public Instruction.

The *Lycées* and *Communal Colleges* together contained nearly 66,000 pupils, viz.,—

	No. of Schools.		No. of Scholars.	
<i>Lycées</i> ...	...	74	...	32,794*
<i>Communal Colleges</i> ...	...	247	...	33,038
		<u>321</u>		<u>65,832</u>

The fees were fixed for all *Lycées* by the decree of August 1862, and range from £6 to £10 per annum according to the scholar's place in school. The figures I have given show that the cost of each scholar to the State is about £3-7 per annum.

* “Our public school boys in England number (in round figures) 16,000 to match the 66,000 public school boys of France.”

The seven *Lycées* of Paris “contain very nearly 6,000 scholars. These schools alone have nearly twice as many scholars as the public classical schools of all England, nay of all Scotland and Ireland besides.”—*Mathew Arnold*.

The corresponding average cost to the State in the 48 Collegiate and Zillah Schools of Bengal was last year about £2-8, and about £2 per head was obtained from fees. The average rate of fees is somewhat higher than this.

The Communal Colleges are on a smaller scale than the *Lycées*, and the fees are considerably lower, probably on the average less than half the rates fixed for the great State schools. In the Communal College of Boulogne, described by Mr. Arnold as a specimen of the class, there is a uniform fee throughout the school of £4 per annum.

11. Superior instruction in France is mainly provided through the Faculties of Theology, Law, Medicine, Science and Letters, the two latter, of which correspond to what are called arts in England. The Faculties have their seats in the Academy of Paris, and in 15 academies, distributed throughout the Departments, the latter holding a place in the French system corresponding with that of the Mofussil Colleges in Bengal. Science and Letters are represented in every academy, Theology in 7, Law in 11, Medicine in 3.

In the Faculties of Science and Letters, as the fees are paid for courses of lectures, many of which are optional, it is difficult to furnish an exact tariff for comparison with the tariff in Bengal; but it would seem that they are lower than the fees in the *Lycées*, and probably do not exceed on the average £5 per annum.

In the eight Government Colleges of Bengal, the fee receipts of last year show an average rate slightly exceeding £8-5 per annum.

The fees and dues for the Degree of Bachelor of Law, which is obtained after a two years' course, amount in all to £25. The higher Degree of Licentiate, which is required as a qualification for the Bar, may be obtained after a third year's course, and costs £24. In Calcutta, the fees for the Bachelor's Degree, which requires a three years' course, amount to £24, and the examination fee is £1-10. The entire cost of the Degree is, therefore, £25-10.

The Diploma of Doctor in Medicine or Surgery costs in France a little over £50. It requires four years' attendance on courses of lectures, and two years' practice in hospital. The corresponding Degree in Calcutta requires a five years' course of lectures, and two years of hospital practice. The cost is £43.

12. I now turn to Prussia where public instruction, though not so systematically organized as in France, has been of longer growth, and has attained a higher standard of excellence, while it is proportionally still more largely fostered and supported by the State.

The common law of Prussia, which dates from 1794, is the basis on which it rests.

"Schools and Universities," it declares, "are State institutions, having for their object the instruction of youth in useful information, and scientific knowledge. Such establishments are to be instituted only with the State's previous knowledge and consent.

"All public schools and public establishments of education are under the State's supervision, and must at all times submit themselves to its examinations and inspections. The teachers in the gymnasiums and other higher schools have the character of State functionaries."

Thus public instruction is made in the broadest way the business of the State. The result has been that in 1864, before her recent great accessions of territory, Prussia had in operation

* 66,135 in 1863, the money statement is for 1864. no fewer than 259 public schools of the higher class, attended by upwards of 66,000* pupils, so that her public school boys, out of a population of 18,500,000, are more numerous than the public school boys of France† with her population of 36,000,000. It has
† 65,832. already been noted that in all England there are not more than 16,000 pupils in schools of a similar standard.

The law of Prussia, as has been seen, permits the establishment of private schools under the supervision of the State, but comparatively few schools have been so founded. "The public schools are preferred on their merits. The Prussians are satisfied with them and are proud of them, and with good reasons; the schools have been intelligently planned, to meet their intelligent wants."

13. In 1864 the expenditure on the Prussian higher schools was £329,469, which was made up as follows:—

From the State—					£
By direct public grant	...	...	...	...	43,937
By endowments at the State's disposal	...	...	...	...	35,070
From municipal taxes	...	...	...	...	60,158
From private endowments	...	...	...	...	11,345
					150,510
From fees	...	...	...	...	178,959
					329,469



The average fee rate is thus a little over £2-14 per annum. The *highest* fee rate appears to be about £4 per annum.

In Bengal the highest fee rate in corresponding schools is £6 per annum, and, as has already been noted, the average rate last year was about £2 per annum.

14. This large public expenditure on secondary instruction in the most frugal State in Europe is not a little significant, but it is in the superior instruction which it provides through its seven great Universities with their 6,000 matriculated students that the liberal public spirit of Prussia is most marked and conspicuous.

The latest general returns are for the year 1861, when the money devoted to the Universities by direct public grant was £79,629 to meet the insignificant sum of £2,761 from the students' fees, endowments, &c., yielding a further income of £21,160.

There are later returns for the University of Berlin, which contains about 2,500 students. For the year 1865 the income of the University was £29,518. Of this sum, its funded property produced £24, and fees produced £1,133. The State gave all the rest—£28,361.

15. It is impossible to arrive at any average fee rate for University instruction, as fees, where paid at all, are paid for courses of lectures which are more or less optional with the students, while many courses are absolutely free; besides which, every professor has the power of admitting poor students to his lectures gratuitously. For the branches included under the Faculty of Philosophy, corresponding to Arts in England, the highest rate appears to be 17s. for a course of five hours a week, while in some Universities the rate is as low as 10s. a course. But the system is so arranged that poor students can attend all necessary courses almost free of charge, £5 being sufficient to cover the whole course of lectures during the three years of study.

The object is to encourage a love of learning and science for their own sakes, and to enable all who will pursue the highest studies. It has been seen how largely the State contributes in support of this idea.

16. For Italy a few words will suffice. In a State so newly constituted and engaged in struggles with such gigantic difficulties, the arrangements for public instruction are necessarily in a state of transition; but their importance has been fully recognised, and the system first organized by Cavour for Piedmont, and placed subsequently on a firmer footing by the law

* By the census of 1861, the then Kingdom of Italy contained 21,747,334 inhabitants.

measure after that of France; that amid all the pressure of financial embarrassments, the State expenditure on education in 1865 was £5,76,900; and that, of this sum, superior instruction

† Mr. Arnold calculates that the Italian student's average yearly cost for maintaining himself at the University, all charges included, is about £32.

in the fifteen State Universities† received about £200,000, and secondary instruction no less than £137,500. At the same time, the number of pupils in the public secondary schools was 24,492, which gives the State cost per head in these schools at about £5-12 per annum.

17. In Republican Switzerland, the education of the people in all its branches has assumed in recent years immense importance, and the public money assigned for its support bears a larger proportion to the public income than is the case in any other country in Europe. Thus

‡ In some of the States of North America, previously to the late war, the proportion of the public expenditure devoted to education was quite as large. In several States all public schools are absolutely free. Thus in 1849, the city of Boston with a population of 114,336, possessed 197 free schools, viz., 1 Latin High School, 1 English High School, 21 Grammar Schools, and 174 Primary Schools.

in Canton, Zurich, which Mr. Arnold takes as a representative of the whole of Switzerland, "*nearly a third of the whole public expenditure of the Canton is directed to education*," and one in five of the population is at schools." The State system nearly resembles that of Prussia, but it is still more thoroughly organized, so that the continuity is more complete between the lower schools and the higher.

In the primary schools the fee is fixed by law at three francs a year (about Re, 1-3, or a little more than one and a half annas a month), and the average salary of the school master is about £40 a year in the lower primary

* These are in Switzerland called secondary schools.

schools, and £60 a year in the higher,* together with residence and other allowances.

Secondary instruction is provided in the classical gymnasiums leading to the University and the *Industrieschules* leading to what the school law calls "technical and business lines."

In the gymnasiums the fee is £1-4 a year in the lower classes, and under £2 (48 francs) in the higher.

In the *Industrieschules* the fee in the higher classes rises to 60 francs (£2-8) a year.

"At the apex of the school system of Canton, Zurich, stands the *Hochschule* or University. The Canton pays the professors, of whom there are five for each of the three Faculties of Theology, Law, and Medicine, and fourteen for that of philosophy."

18. At Zurich, too, is placed the great Polytechnicum of Switzerland "for forming Civil Engineers, for teaching the applied sciences, and for training teachers for all Departments of technical instruction." The yearly cost of this institution is about £13,600, of which £10,000 is granted by the Swiss Confederation, £640 by the town of Zurich, £400 by the Canton of Zurich from the school fund, and the remaining £2,560 is obtained from fees.

The rates are not given, but Mr. Arnold states that "the fees are low, and the staff of professors excellent," adding "some of the most scientific men of Germany have been brought here by the Swiss Government."

19. Mr. Arnold's summary of the State establishments for education in Canton, Zurich, is remarkable, and I make no apology for quoting it at length.

"The Polytechnicum, though not specially belonging to Canton, Zurich, worthily crowns by its presence the astonishing series of schools which this Canton exhibits. A territory with the population of Leicestershire† maintains a University, a veterinary school a school of agriculture, two great classical schools, two great *real* schools, a normal school for training primary and secondary teachers, 57 secondary schools, and 365 primary schools, and many of these schools are among the best of their kind in Europe."

† Canton, Zurich, has about 260,000 inhabitants.

20. In considering the relations of the State to public education in India, the details I have given appear to me of the very greatest value as evidence of the estimate which is formed of the educational responsibilities of the State in some of the foremost countries in the world. They will be read to very little purpose if they do not produce a well-founded conviction that in Bengal, as in the rest of India, the State is very far indeed from having yet attained the limit of its duties in supplying the means of education for the higher and middle classes of its subjects, and they will certainly justify me, if justification were otherwise wanting, in protesting against the fallacious as well as most illiberal and retrograde views which have recently been promulgated under the authority of the Government of India by the publication of Mr. Howell's Educational Note. In countries which have recognized the duty of organizing public instruction on an intelligent plan for all classes of the community, it would sound strange to educated ears to hear of the maintenance of public instructions for superior instruction being ascribed to "*the munificence of the State*" and "*the State's bounty*." At the present day, such language would be thought out of place even in England; but not only are these expressions used by Mr. Howell, he even speaks of the public schools and colleges of India as "*State charities*," and he makes a parade of the exalted magnanimity of the governing power in establishing these *charities* in order "to put a subject race on a level with the dominant race," as if these public institutions were eleemosynary gifts supplied by the money of England instead of being maintained as they are, at a very moderate cost, out of the public funds of India which are contributed by its people, and are rightly employed for their good.

I take leave to think that these sentiments, which give the key note to the spirit that animates this official paper, are signally narrow and illiberal, and I feel confident that such a spirit will not long be allowed to influence the policy of Government in regard to the development of the higher education among the people of Bengal.

I cannot doubt that vastly larger sums of money than are now expended on this object will in future years be devoted by the State to systematically organized instruction, secondary and superior, beyond what is required for spreading primary schools throughout the country for the actual cultivators of the soil, and I refuse to believe that the Government will ever commit itself to the pernicious and fatal theory that the State ought to stand aside and hand over the control of this higher instruction to private and irresponsible hands, leaving the great middle classes to work out their own destiny with their own resources, with little or no aid from the public wealth to which they are the main contributors.

21. Whether the large public expenditure which the due development of public instruction will necessitate can be best provided for out of imperial revenue so called, or from the separate public revenue of Bengal, if, as may be hoped, a separate revenue be hereafter allowed to her, or from special taxation directed to Educational objects, or from any combination of these sources of supply, is a question no doubt of very serious import, the solution of which will tax the highest powers of financiers and Statesmen. But with this question I am not now concerned. What I am here insisting on is simply this,—that there is no room whatever for the complacent assumption that the Government, as representing the State, has already done enough for the classes above the masses. The time must still be very far distant when it can justly say that in this respect it has attained the measure of its duties. I do not deny that it has done much, and that it has given us an organization which, with many defects, is still on the whole well-balanced and effective; but if we are sincere in our avowed intentions to promote the intellectual growth of the people, and to raise them in the scale of modern civilization, instead of halting now, we shall steadily push forward in the course we have commenced, building up and extending our system from year to year, not neglecting the general diffusion of the first elements of



knowledge, but yet paying even greater heed to the development and improvement of that higher education which is so largely instrumental in elevating the character of a nation, and in directing the energies of the people to the advancement of the general good.

Dated the 21st July 1869.

From—The REV. J. D. DON, Secy. to the Calcutta Missionary Conference,
To—The Secretary to the Government of India, Simla.

I HAVE the honor to forward a petition on the subject of Vernacular education in Bengal, addressed to the Viceroy by Members of the Calcutta Missionary Conference, along with a copy of the memorandum on the same subject, drawn up by the Conference and sent to the Government of India last year.

I have also the honor to request you to lay these documents before His Excellency.

To His Excellency the Right Hon'ble the EARL OF MAYO, K.P., G.C.S.I., Viceroy and Governor General of India.

Petition of the Members of the Calcutta
Missionary Conference.

MAY IT PLEASE YOUR LORDSHIP,—We the undersigned Members of the Calcutta Missionary Conference most respectfully submit to your Excellency's consideration the statements of the accompanying document presented at a memorial to your Lordship's predecessor.

2. The question of Vernacular education for the millions of Bengal is one which your petitioners have long and anxiously watched. Their intercourse with the lower orders, and (indirectly through their fellow-laborers in the rural districts,) with the agricultural population, continually impresses them with the deproable ignorance in which the great mass of the people is sunk, while the measure of success attending the partial efforts made by the various Missionary bodies as well as by the Government to dispel this ignorance convinces them that the evil is remediable.

3. They have viewed with much regret the opposition raised by the landholding interest to the beneficent legislation recommended to the Government of Bengal by Lord Lawrence. But the continuance of the many abuses of arbitrary power, which unhappily mark the social system of Bengal, has too obvious a connexion with the gross darkness that covers the people to render it a matter of surprise that the entrance of the light of knowledge should be resisted by many.

4. A firm and enlightened Government will not, however, be deterred by any blind outcry from a measure which will certainly benefit in no small degree the very persons who now view it with dislike. The diffusion of intelligence through the mass of the population will promote the real and substantial welfare and prosperity of the landholders, quite as much as of any other class.

5. The example of other parts of India, where an educational cess has been introduced, conclusively shows this impost to be a legitimate addition to that portion of the net produce of the land which Government claims for the general revenue. It is an addition for specific local purposes, upon the utility and necessity of which the Government in its care for its subjects may properly decide.

6. But while the main cost of a scheme of popular education must probably be thus met, your petitioners would especially solicit attention to the suggestion in paragraphs 14 and 15 of their memorial, as indicating a practicable utilization of funds already available. They are persuaded that the joint action of Government and of Missionary bodies has tended unduly to cheapen English education, and to foster it to the comparative neglect of the education of the mass of the population who can never be reached through a foreign tongue.

7. While they regard as chimerical the apprehension that popular education will withdraw to any injurious extent the sons of the peasantry from manual labor, they have reason to believe that the great facilities given for English education have operated, and continue to operate, in diverting from remunerative trades and occupations many who now crowd the overstocked market of candidates for official employment. A re-distribution therefore of the Imperial funds, hitherto spent mainly on high and middle class education, seems to be urgently needed.

8. Your petitioners feel assured that the magnitude of the interests at stake will hold them excused in thus addressing your Excellency, and in expressing the anxiety with which



they respectfully await the further communication from the Government of India with which it was signified, in the acknowledgment of the memorial, they would be favored, after the reply of the Lieutenant-Governor of Bengal should be received.

And your petitioners will ever pray, &c.,

W. C. FYFE,
Free Church of Scotland.

K. S. MACDONALD,
Free Church of Scotland.

J. OGILVIE,
Church of Scotland.

AND TWENTY OTHERS.

No. 536, dated Simla, the 30th September 1869.

From—E. C. BAYLEY, Esq., Secy. to the Govt. of India, Home Dept.
To—The Secretary to the Government of Bengal.

I AM directed to reply to your letter No. 1768A., dated the 30th April 1869, on the subject of the cesses proposed to be levied in Bengal, with the object of making better provision for the elementary education of the agricultural classes, and for the construction and maintenance of roads and other public works of local utility.

2. In my letter No. 237, dated the 25th April 1868, the Government of Bengal was informed that the Governor General in Council declined to discuss any further the question whether the charge of providing elementary instruction for the people of Bengal, ought or ought not to fall upon the imperial revenues. It was declared that "while the Governor General in Council will always be ready to view, in the most liberal spirit, all questions that may arise, and to afford every help that the Government can reasonably be expected to give, he will decline, in future, to listen to any proposition, the effect of which would be to throw upon the State the main burden of the cost of educating the people of Bengal."

3. It was believed, on the receipt of your letter No. 1520, dated the 13th May 1868, that His Honor the Lieutenant-Governor had fully accepted the policy thus laid down by the Government of India, and His Excellency in Council has learned, with extreme regret, from your letter now under acknowledgement, that this belief was incorrect. A further communication on this subject will be made to you hereafter, but I am, in the mean time, desired to state that the Governor General in Council adheres, in all respects, to the views expressed in my letter of the 25th April 1868, in regard to the question of imposing a cess for educational purposes in Bengal.

4. In paragraph 38 of your letter it is stated that the Lieutenant-Governor is "prepared to admit the necessity of a local tax upon land for the maintenance and construction of local roads." The Governor General in Council thinks it desirable to dispose separately of this question. It would be a matter for much regret if any differences of opinion regarding the provision of funds for education should be allowed to interfere with measures for the construction of roads, which are more urgently required in Bengal than in almost any part of India.

5. His Excellency in Council accepts, therefore, the proposals contained in the 38th paragraph of your letter, and he requests that the necessary steps may be taken for imposing a local cess upon the land for the maintenance and construction of roads.

6. In regard to the details of the plan to be adopted, the Governor General in Council does not at present think it necessary to say anything, the Local Government having far better means than the Government of India can have of disposing satisfactorily of the many difficult questions involved. His Excellency in Council thinks, however, that it will be desirable that the draft of any legislative enactment proposed to be introduced for the purpose of carrying out the objects in view should, after it has been approved by His Honor, be submitted to the Government of India before further action is taken.

7. The Governor-General in Council trusts that the necessary measures may be matured with the least possible delay. In the present condition of the finances, there is little probability that the imperial revenues will be able to contribute as largely as heretofore for the construction of roads in Bengal, and it is therefore especially important that no time should be lost in providing from local resources the means of extending works of this nature which are so urgently necessary for the progress of the country.

No. 537—8.

Endorsed by the Home Department.

Copx forwarded to the Public Works and Financial Departments, for information.



No. 17, dated the 31st December 1869.

From—The Government of India.

To—Her Majesty's Secretary of State for India.

WITH our despatches noted on the margin, we transmit to Her Majesty's Government a copy of correspondence with the Government of Bengal on the subject of providing from local sources the means of extending elementary education among the masses of Bengal, and of constructing and maintaining roads and other works of public utility. We were assured by the Lieutenant-Governor* that His Honor would apply himself to the consideration of the measures necessary for the imposition of the proposed local taxation, and the correspondence terminated with the expression of our hope† that no delay would be allowed to take place in the adoption of the requisite legislative proceedings in the Council of the Lieutenant-Governor.

Education, to Secretary of State—
No. 7, dated 2nd June 1868.
No. 8, dated 9th June 1868.

* Letter from Officiating Secretary to Government of Bengal, No. 1520, dated 13th May 1868.

† Letter to Bengal, No. 311, dated 6th June 1868.

2. Sir Stafford Northcote, in his despatch of the 28th October 1868, No. 22, expressed his full approval of the proceedings of the Government of India, as reported in the despatches above-mentioned, and added that he would await with interest our further communications on the subject.

3. We now transmit for your Grace's information a copy of further correspondence* with the Government of Bengal.

* From Bengal, No. 1763A, dated 30th April 1869, and enclosures.
To Bengal, No. 536, dated 30th September 1869, and endorsements thereon to Public Works and Financial Departments, Nos. 537 and 538.

4. In our original letter to the Government of Bengal, No. 237, dated the 25th April 1868, we declared that we declined to discuss any further the question of the necessity of providing elementary instruction for the masses of Bengal, or whether the charge ought or ought not to fall upon the imperial revenues, and we stated that while we would always be ready to view in the most liberal spirit all questions that might arise, and to afford every help that the Government could reasonably be expected to give, we would "decline in future to listen to any proposition the effect of which would be to throw upon the State the main burden of the cost of educating the people of Bengal." We believed, on receipt of the letter, No. 1520, dated 13th May 1868, that the Lieutenant-Governor had fully accepted the policy thus laid down by the Government of India, but we have now learned with extreme regret that this belief was incorrect.

5. The letter of the Government of Bengal of the 30th April last, in which the whole question of the policy of imposing a local cess on lands is discussed, and the objections of the Lieutenant-Governor to such a cess stated, must be read with its enclosures. The conclusion arrived at by His Honor (paragraph 33) is "that a separate tax for education in the permanently settled Districts is very unadvisable." At the same time His Honor observes (paragraph 38) that he "is prepared to admit the necessity of a local tax upon land for the maintenance and construction of local roads."

6. It was deemed expedient to dispose of the latter question separately and at once. We have accordingly requested* the Lieutenant-Governor to take the necessary steps for imposing a local cess upon the land for the maintenance and construction of roads. We have been moved to adopt this course by the following considerations. We entirely maintain the determination expressed in our letter to the Government of Bengal of the 25th April 1868, No. 237, not to discuss the question of local taxation any further. Nothing, in our opinion, would be gained by replying in detail to the letter now received from the Bengal Government: the only result to be anticipated is further delay. Considering, moreover, that nothing can be done in this matter without legislation, the Government of India is placed in a difficult position. We cannot force the Bengal Council to legislate, and it would be hardly expedient to legislate on such a purely local matter in the Council of the Governor General, and in opposition to the views of the local administration. This last difficulty, however, will be greatly diminished, if not altogether removed, after the local Council has passed a measure imposing a cess on the land for the construction of roads. When this has been done, a mere addition to the rate of the cess will possibly give every thing that is required for educational purposes.

7. We have informed the Lieutenant-Governor that he will be again addressed in regard to the educational cess, but that we adhere in all respects, to the views expressed in our letter of the 25th April 1868 on the subject. We have postponed making any further immediate communication with the view of first distinctly ascertaining the views of Her Majesty's Government.

8. In our Educational Despatch, No. 14, dated the 18th October last, we have very fully reviewed the general subject of the educational expenditure and the educational policy of the Government of India. Your Grace will learn from that despatch that we contemplate considerable reductions in the former, especially in the matter of higher education; and that, for financial reasons, it is more than ever imperative that the cost of primary Vernacular education should be defrayed from local resources. If this principle is to be thoroughly adopted, it is essential that no exception should be made in favor of any single Province.

9. We feel compelled, moreover, to differ largely from the views expressed in the letter of the Government of Bengal of the 30th April 1869, as to the propriety and possibility of levying a tax for local purposes in the Province of Bengal.

10. The Lieutenant-Governor's arguments as regards the unfairness of taxing the land for the education of that small percentage of the non-agricultural community which is included in the rural population need not be discussed here. This point has not been found to involve any practical difficulties in Provinces in which the cess is already imposed; and even if it were otherwise in Bengal, means might easily be devised of levying a small additional payment from the non-agricultural community who will benefit by the village schools.

11. In any case, the children of forty millions of the people of a great Province, nine-tenths of whom are supposed to belong to the agricultural classes, require to be educated, roads have to be made, and, by sanitary measures, life has to be saved. The real question, therefore, is,—are we justified in levying a cess and making it mainly chargeable on the landed property of the Province?

12. The Lieutenant-Governor argues (paragraphs 7 to 10) that, although the cess has been imposed voluntarily on the landowners of the permanently settled districts of Benares, yet it would be quite futile to attempt to levy the same tax as a voluntary measure in Bengal. We do not wish to deduce any argument from the cess levied in Benares. We are quite of opinion, however, that voluntary taxation cannot be relied on to support a sound system of popular education. This conclusion was arrived at in 1859, and has been confirmed by all subsequent experience, and notably in Madras, where the experiment of relying on voluntary efforts has had a full trial,

13. But while holding the opinion above-mentioned, and while calling special attention to the ill effects of "compromising the dignity of Government by placing Government servants in the light of unfortunate and often unsuccessful applicants for pecuniary contributions for objects which the Government is confessedly very anxious to promote," the Lieutenant-Governor (paragraph 37) nevertheless states that, if the compulsory cess be abandoned (as he urges), "he is fully prepared on his part to do all in his power to reduce the Imperial contributions by calling upon private munificence to bear a continually increasing share of the expenses of higher education." We are unable to reconcile these apparently opposite conclusions.

14. The objections urged in paragraphs 10 to 19 of the letter are not to the principle of a cess on the landholders for the education of the agricultural population, but are based on the difficulties of detail in apportioning that cess fairly.

* *Article VII.*—To prevent any misconstruction of the foregoing Articles, the Governor General in Council thinks it necessary to make the following declarations to the zemindars, independent talookdars, and other actual proprietors of land:—

It being the duty of the ruling power to protect all classes of people, and more particularly those who from their situation are most helpless, the Governor General in Council will, whenever he may deem it proper, enact such Regulations as he may think necessary for the protection and welfare of the independent talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor of land, shall be entitled on this account to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay.

No doubt there are great difficulties. Many persons deriving profits from land not inherited since the permanent settlement, have possibly paid the market price for the land under an impression that the permanent settlement rendered any further Imperial impost on the land impossible. To such persons the proposed cess may appear as additional and special taxation, and the question is whether the terms of the permanent settlement really bar such taxation? We think that Article VII.* of the permanent settlement not only does not bar such taxation, but may fairly be interpreted to contemplate it, always having regard to the fact that such special and

additional taxation, be not for Imperial purposes, but for the benefit of the agricultural classes only.

15. But the answer to the general objections as to the right to impose a cess and the means of levying it is to be found at the close of the letter of April 30th, wherein it is said "that His Honor is prepared to admit the necessity of a local tax upon land for the maintenance and construction of local roads." This tax, it is clear, must be paid by the very persons whom it is considered unjust to tax for education, and on whom the apportionment of the rate of charge is, owing to the complexity of tenures and sub-tenures, thought to be such an insuperable difficulty.

16. We now proceed to notice the objections raised in paragraphs 20 to 25 of the letter. The Lieutenant-Governor lays great stress on an argument drawn from the works of Mr. Mill, that the land revenue in India is not taxation at all, but is a portion of the rent reserved from the beginning by the State; (2), that the Government demand on the land can be increased in other parts of India, because there the State "has never waived the right of retaining to itself such portions as it may think proper of the increase of rent," and that on this account the so-called cesses in Northern and Western India are really not taxation proper at all, but only portions of the Imperial demand, which the Government might have taken entirely to itself, but which it has preferred to set aside for local purposes; (3), that as the Imperial demand in Bengal has been fixed and determined by law, any cess now imposed would differ from the cesses in Northern India, and be taxation proper on the land, whereas, according to Mr. Mill, the permanent settlement exactly places the Government of India, by express stipulation, in the very position which the Government of England is placed by mere desuetude of the exercise of its right, owing to the land tax in England not having varied since the beginning of the last century, that is to say, the land tax in England cannot (according to Mr. Mill) be raised, because the Government has not raised it for 150 years, still less in Bengal can it be raised, not only because it has not been raised for nearly 80 years, but also because the Government, nearly 80 years ago, specially agreed not to raise it; (4), finally, Mr. Wilson and Sir B. Peacock are quoted to show that the landowners in Bengal cannot be subjected to any special taxation, but only to "a general tax that applies to all others."

17. The quotation from Mr. Mill appears to us to have no kind of application to the point at issue. His remarks, as the context shows, relate entirely to Imperial taxation for Imperial purposes; whereas the cess proposed to be raised in Bengal is purely a local cess for local purposes, and will not come into the Imperial Exchequer at all. Indeed, the main drift of the argument is that the land *should* bear some of the burdens of the increasing requirements of the progress of society, because the landlords "grow richer as it were in their sleep, without working, risking, or economising," and this is exactly the view of the Government of India. Moreover, as noticed above, all these objections to the levy on the land of a cess for education apply equally to the levy of a cess for roads, and the Lieutenant-Governor agrees to levy a cess for roads.

18. The first position taken up by the Lieutenant-Governor it is unnecessary to discuss for it is immaterial to his argument.

19. The gist of that argument is, that the cesses being in reality a mere portion of the land revenue, and the amount of that land revenue having been limited in Bengal, it is not competent to Government to impose them. On the other hand, it is argued that no limitation on the amount of land revenue has been elsewhere imposed, and that, therefore, their imposition elsewhere is justifiable. But the fallacy of this argument is two-fold,—it is not accurate to say that Government has not temporarily or permanently waived its right anywhere out of Bengal to its share of rent beyond certain limits, neither are the cesses really part of the land revenue.

20. For example, in the circular regarding the Seharunpore Settlement issued by the late Lieutenant-Governor of the North-Western Provinces, Mr. Colvin, in 1854,* it was avowed that the Government share of the assets, taken as land revenue, would be limited to 50 per cent., and the settlements of the Central Provinces and of Oudh, as well as the settlements in progress in the North-Western Provinces, have been confessedly conducted on the same basis, and yet, as may be seen from the circular of 14th July 1866, explaining and modifying the former circular, the entire amount of the cesses is taken from the landlord's share of the assets in excess of the Government share of 50 per cent.

21. And, in truth, the Government has been justified in following that course. For

* Para. 5.—As a matter of fact, the State has never undertaken to provide funds for the education of the mass of the people.

6. Consequently, as was originally the case in Bengal, so in the North-Western Provinces, the proportion of the rent taken as revenue by Government has been fixed on calculations into which the element of a provision for the general education of the people did not enter.

7. In the recent settlements in Upper India, the limit of the Imperial demand has been fixed at 50 per cent. of the *net* assets, and this would have been its limit, even if no further provision by a distinct cess had been expedient for educational purposes.

8. The educational cess, on the other hand, varies in amount according to local requirements, and is, accordingly, clearly taken from the proprietors of the soil as a separate tax for special local purposes. It is no doubt a true tax, for it is not voluntary; although, in the Upper Provinces of Bengal, from the circumstances under which it has been levied, the objects to which and the manner in which, it is applied, it is probably not unpopular.

9. But it is altogether separate from the Imperial revenue, and if it became impossible for any special reasons to apply its proceeds to the purposes for which it is designed, it would not be levied at all.

the second error in the Lieutenant-Governor's argument is, that he assumes the identity of the cesses with the land revenue. Their true nature has, however, been already pointed out to the Government of Bengal in paragraphs 5 to 9 of our letter to that Government of the 28th October 1867, No. 5876.

We annex an extract*

of these paragraphs for ready reference. The letter itself will be found recorded as No. 39 of our Educational Proceedings of October 1867.



22. The Government has not waived its right in Bengal, or anywhere else, to impose local cesses. In fact, it may be rather said that by the tenor of the Regulations which

* *Extract from Regulation VIII of 1793.*

SECTION 72.—The settlement is to be made, as far as possible, in one net sum, free from any charges of moshaira, zemindary, amlah, poolbundy, cutcherry charges, or others of a similar nature ; it being intended that all charges incidental to the receipt of the rents of the lands, and independent of the allowances of the Officers of Government and expenses attending the collection of the public revenue, shall be defrayed by the proprietors from the produce of their lands.

SECTION 96.—The settlement is to be made, as far as possible, in one net sum, free from any charges of moshaira, zemindary, amlah, poolbundy, cutcherry, or other charges of a similar nature ; it being intended that all charges incidental to the receipt of the rents of the lands, independent of the allowances of the Officers of Government and expenses attending the collection of the public revenue, shall be defrayed by the proprietors from the produce of their lands.

† This is now defrayed by a cess of the exact nature of that which it is proposed to levy for roads, education, &c.

made the decennial settlement, the right was especially reserved, for the main stipulation was that Government should take a portion of the assets as clear net revenue, and it carefully threw upon the zemindar the burden of all *local requirements* (see Regulation VIII. of 1793, Sections 72 and 96.)* In fact, as regards police, dawks,†

&c., &c., the zemindars have ever since borne this burden ; and if it be shown, as can easily be shown, *1st*, that education, at any rate primary local education, was not, when the permanent settlement was made, acknowledged as a fair charge on Imperial revenues, and that it never has been since so acknowledged ; and *2ndly*, that it is in its nature one fairly to be borne by a local cess, the argument from the perpetual settlement falls to the ground.

23. In reply to the third argument, it may be urged that as it is admitted that the permanent-settlement " does not entitle the zemindar to evade his just share of the taxation of the country," and as the Government intends to adopt as a general principle what has

* Except in Bengal and Madras, cesses exist all over India, and the Madras Government has been moved to raise one.

already been widely acted upon,* namely that the land of India

should defray the cost of the Education of the agricultural population, there is no reason why the real property of Bengal should alone evade this burden.

24. As to the quotations from the speeches of Mr. Wilson and Sir B. Peacock, it is only necessary to say generally that there is nothing in them against the levy of a *local* cess on the land, always provided that the cess be devoted to the agricultural population, that it be no more than is levied on landholders in other parts of India, and that it be *general* on towns and villages. On the contrary, in the very same speech to which allusion is made, Mr. Wilson went on to say—

I am aware that much discussion has taken place from time to time as to the right to tax the zemindars and other intermediate proprietors under the perpetual land settlement. Sir, the Government have given their most attentive consideration to this claim of exemption, and I must say the more I have looked into it the more I am convinced that a more illusive claim could not be set up. * * * *

The only nobility which India now has, or is likely to have, must chiefly be these wealthy owners of permanently settled estates, the whole improved value of which must go exclusively to them, while in all other parts of India the Government on the part of the public will share it. Well, but, Sir, are we to base a future policy upon the exemption from taxation of the richest and only privileged class in India?

25. The Lieutenant-Governor further urges (in paragraphs 26 and 27 of his letter) that Bengal already pays more taxes than any other province, and that on this account its inhabitants should be exempted from any special burden, and further that, if fresh taxation is necessary, it should be Imperial and not local. The taxation of one province, however, cannot be compared with that of another. The only comparison upon which any argument can possibly be founded must be the average incidence of taxation per head of the population. Looked at in this light, it is believed Bengal has no claim to exemption from a local tax which is being levied in other provinces.

26. The Lieutenant-Governor protests (paragraphs 29 and 30) against the entire charge of primary education being thrown on the land. But this protest, as above shown, is directed against paragraph 12 of the Government of India's letter of October 1867, and will doubtless be withdrawn when the Lieutenant-Governor is informed that the Government of India wishes that the land should provide for the requirements of the agricultural population only, and considers that a similar but separate cess should be levied in urban districts.

27. It is urged that the levy of a small local charge would turn the current of popular feeling against education altogether. In answer to this it can be shown that in provinces where compulsory contributions have been raised for these purposes, such results as have been anticipated have not occurred. The voluntary contributions towards educational purposes made in the North-Western Provinces and Oudh are larger in proportion to those in Bengal or Madras, where local taxation has not yet been in force for those objects.

28. We admit that the Government of India, in May 1859, were (as stated in the Lieutenant-Governor's 31st and 32nd paragraphs) of opinion, that a cess could not be imposed in Bengal, but a reference to the records of that date has shown us that the true nature of



the charge levied in the North-Western Provinces was not then fully understood. In fact, when the Governor General expressed his opinion that a cess was impracticable in Bengal, he ordered in the same note an inquiry to be made in the Punjab and North-Western Provinces as to what had been done in those provinces. In any case, although the Government of that day expressed an opinion adverse to the introduction of a cess into Bengal, such an opinion can hardly be considered binding on the present Government, which sees before it what funds raised in this manner are effecting and are likely to effect in other provinces.

29. In paragraphs 33 to 35, the Lieutenant-Governor defines what he means by mass education, and we accept the definition given in the *latter* portion of the 33rd paragraph, that is to say, that its object is to raise the intellectual status of the masses, who will remain as before agriculturists, laborers, or artizans, but with a fair knowledge of reading, writing, and elementary arithmetic. This is the object that Mr. Thomason had in view when he established the cess in the North-Western Provinces, and it seems to fulfil what is generally considered to be the duty of Government in the matter of primary education, and exactly meets the requirements of the Educational Despatch of 1854. But we do not admit that this object in Bengal alone should be left "to work itself out by the gradual progress of time." The argument now put forward is precisely what Sir Frederick Halliday urged ten years ago, and the Government of that day refused to accept it.

30. If it was thought defective then, it is still more so now, when fundamental truths with regard to the duties of Government in respect to the instruction of the people are far more generally recognised than they were. It will, therefore, be perceived by your Grace that we dissent from the opinions expressed in 1859, which seem to have been then concurred in by the Governor General in Council, "that a cess for the encouragement of education cannot be imposed in Bengal;" and we still more widely dissent from the sentiments expressed in the Minute quoted in the foot-note to the 35th paragraph of the letter of the Government of Bengal.

31. The tendency of many of these opinions is that education either should not or cannot be extended, because such extension might have the effect of placing a small charge on property and might interfere with the present relations between capital and labor.

32. We have already endeavoured to show that the first line of argument is fallacious, The latter is one which it is not necessary to refute further than to say that it is opposed to all modern feeling and experience. In dealing with these questions we should act on the broad principle that it is our duty to extend by every legitimate means to all over whom we have influence the opportunity of acquiring the elements of knowledge. Political or economical expediency have long ceased to form an element in the consideration of this question. Feeling strongly that it is our duty to place within the easy reach of all our fellow-subjects, as far as our power goes, the opportunity of developing the intelligence which has been given to man, we think it sufficient to remark that the time has happily for ever passed away for such discussions.

33. We fully admit the magnitude of the problem to be solved, and concur in the view that the present generation may possibly pass away before the masses of the population of Bengal may, even under the most fortunate circumstances, experience from the efforts that we now make any complete or general result. But we cannot admit that plans of enlightenment and intellectual improvement for the masses in this or any other country are Utopian, or that we have not at our disposal means and resources sufficient at all events to begin the performance of what in this respect we believe to be a national duty.

34. The commencement of this great work can be only momentarily postponed. The Imperial resources of the Empire are unable to provide the large sums necessary for such purposes as this. If we are to make roads, to educate the people of Bengal, and keep them healthy and clean, it can only be done by imposing on local resources such a burden as they can conveniently bear. We are, therefore, decidedly of opinion that it is the duty of the Government of India to insist on their gradual imposition; and if we have refrained from taking immediate steps for this latter object, it mainly is because we wish, as we have already observed, to be informed in the first instance whether our conclusions are accepted by Her Majesty's Government, it being of much importance that we should be fully assured of their support in any measures that we may take to give effect to our intentions.

No. 5, dated India Office, London, the 12th May 1870.

From—The Secretary of State for India.

To—The Government of India.

I HAVE had under my consideration in Council your Excellency's Despatch, No. 17 of the 31st December 1869, with a copy of further correspondence with the Government of Bengal "on the subject of providing from local sources the means of extending elementary education among the masses of Bengal, and of constructing and maintaining roads and other works of public utility." In the concluding paragraph of your despatch under consideration you declare that the "Imperial resources of the Empire are unable to provide the large sums necessary for

such purposes as these," and you add, "If we are to make roads, to educate the people of Bengal and keep them clean and healthy, it can only be done by imposing on local resources such a burden as they can conveniently bear. We are, therefore, decidedly of opinion that it is the duty of the Government of India to insist on their gradual imposition and, if we have refrained from taking immediate steps for this latter object, it mainly is because we wish to be informed, in the first instance, whether our conclusions are accepted by Her Majesty's Government, it being of much importance that we should be fully assured of their support in any measures that we may take to give effect to our intentions.)

2. I do not understand the question now referred for my decision to be the question whether a local cess, if levied at all, can justly be levied from the zemindars alone, or whether all other classes which have acquired beneficial interests in the soil must equally contribute to the rate. The Lieutenant-Governor of Bengal understood the letter of Sir J. Lawrence, of 28th October 1867, No. 5876, as a proposal to levy rates from the zemindars alone. This impression does not seem to have been removed by the farther letter from Sir J. Lawrence's Government, dated 25th April 1868, No. 237. This last letter modifies, on several points, the opinions which had been indicated in the previous letter of 1867. These modifications the Lieutenant-Governor, in his letter of 30th April 1869, No. 1768 A, refers to as important, but he does not accept them as sufficient. In particular he points out (paragraph 10) that whilst the method of rating the cess originally suggested (namely, in proportion to the land revenue) is abandoned, "it does not appear that the Governor General in Council has altered his opinion as to the persons who should be called upon to pay it." Accordingly the Lieutenant-Governor proceeds to state some most important facts, which had not, probably, received adequate attention when the levying of rates was first suggested :—that since the permanent settlement was made the condition of landed tenures has entirely changed, and a great variety of derivative interests have arisen between the original zemindars and the actual cultivators of the soil. So complete is this change, that the Lieutenant-Governor represents (paragraph 27) the permanent settlement as having been "only a gift to certain individuals, and neither can these persons for the most part now be identified, nor can the share of the increased rental appropriated by them and their successors or assigns be ascertained." In the Despatch under reply, the bearing of these facts on the incidents of rates is fully acknowledged and in view of them, it would clearly be unjust, irrespective even of the promises given under the permanent settlement, to levy cesses or rates solely upon the zemindars. Looking, however, to this correspondence as a whole, I gather, even from the letter of the 28th October 1867, more clearly from the letter of 25th April 1868, and most clearly of all from your Excellency's Despatch now under reply, that neither the method of levying the rate, nor the distribution of its incidence among different classes, were questions to which chief importance was attached by the Government of India. The one point on which Sir J. Lawrence insisted, and on which your Excellency now insists, is that the expense of roads, education, &c., in Lower Bengal cannot be borne by the Imperial Exchequer out of its existing revenue, and that it must be met by special rates levied locally for the purpose. The method of levying the rate and the distribution of it, were matters to be carefully considered in communication with the Lieutenant-Governor, Bengal. His Honour, in his letter of 30th April 1869, finally accepts a rate for roads to be levied upon land, but only in consideration of the urgency of your Government and the obvious utility of the purpose in view. His Honour also seems prepared to admit that it might be legitimate, though not expedient, to levy a rate for education, provided it were converted into a general tax affecting all incomes from whatever source. But in principle I understand His Honour to contend, and a great part of his letter to be directed to establish, that, whether for roads or for education, it is not just to levy in Bengal any merely provincial tax whatever, and especially any rate or cess, the main burden of which must be laid on land held under the terms of the permanent settlement of 1793.

3. The question thus raised for the decision of Her Majesty's Government has immediate reference to Lower Bengal; but the arguments used on both sides in the correspondence involve, both directly and by implication, the whole subject of the conditions and the circumstances under which the Government of India can be justified in imposing on the people special rates or taxes in order to effect improvements which the existing Revenue is insufficient to provide for.

4. The importance of this subject in a Financial point of view can hardly be exaggerated. It may be settled broadly that the general or Imperial Revenues of India are barely sufficient to meet the demands which are at present made upon them by the Civil, Political, and Military Administration of the Empire, together with the interest on Debt and the interest on great Public Works which have not yet become remunerative. But whilst these exhaust the means at the disposal of the Government, they do not exhaust the obligations which are thrown upon it by the condition of the people. The Government does, and it ought to do in India, much which in Europe is undertaken by private enterprise, or by municipal and other local bodies. In India it may be said with substantial truth that private enterprise does not exist, and that the machinery for local taxation and expenditure is yet but imperfectly developed. In the Department of Public Works, both "Ordinary" and "Extraordinary," there is a large expenditure by the Government which, in Europe, would be met either by individuals or by companies, or



would be defrayed by assessment. But there is still much absolutely requiring to be done, if the condition of the people is to be improved, which the Government cannot overtake out of Imperial funds. It cannot, out of the means now remaining at its disposal, make and maintain the roads and bye-roads required for developing the resources of a country so vast as India. If, therefore, this work is to be done at all, it must be done by the help of rates established for the purpose. In like manner, it has been assumed in all the discussions which have arisen during recent years upon this subject that the expenditure which may be required for the Vernacular education of the people and for sanitary improvements cannot be afforded by the Imperial Revenue, and must be met in the main out of the same additional resources. There appears, indeed, to be no alternative, unless it be the alternative of allowing the country to remain without drainage, and without roads, and without education.

5. Accordingly, this conviction has been now for many years forced upon the Administrations of some of the most important provinces in India, upon the Supreme Government and upon several successive Secretaries of State. Local rates for meeting the necessities of local improvement have been levied, over and above the land revenue, in the Punjab, in the North-West Provinces, in Central India, in Oude, in Scinde and throughout the Presidency of Bombay. I shall presently advert to the distinction which has been drawn between the circumstances and conditions under which these rates have been imposed, and the circumstances which affect the question of imposing them in Bengal. I am now only recording the fact that such rates have been raised in the Provinces above named. In the 53rd paragraph of the Educational Despatch of the 7th April 1859, Lord Stanley called special attention to the question of the expediency of imposing a special rate to repay the expense of schools for the rural population. Sir Charles Wood, in his Despatch of the 25th May 1861 to the Government of Bombay, whilst recounting all the difficulties and objections which had been felt upon the subject of cesses in addition to the land revenue, spoke of the obligation to keep up roads of internal communication as a liability everywhere attaching both by reason and by custom to the owners and occupiers of land. In respect to Education he referred to the probable necessity of dealing with the question by a specific Legislative Enactment. Accordingly, such an enactment, under conditions to which I shall afterwards refer, has actually been adopted in Bombay. Lastly, my predecessor, Sir Stafford Northcote, in Council, in his Despatch of the 28th of October 1868, No. 22, approved of these proceedings of your Government in which the proposal was made to levy a rate for this purpose in Bengal.

6. I come, then, to the specific objection to this proposal that the Government of India is precluded from imposing special rates in Lower Bengal, because of the binding promises made to the landowners of that Province under the terms of the Permanent Settlement. In considering this question, I put aside for the moment every argument which turns upon the purposes to which the proposed rates or taxes are to be applied. On this point there seems to be some doubtful reasoning used on both sides in the correspondence before me. Your Government repeatedly asserts the right of imposing local cesses for local purposes, implying that the purpose to which such a tax is devoted affects the question of the right of the Government to impose it. Assuming the right to impose any given tax, the purpose to which it is applied may make all the difference in these two most important things,—first, the reasonableness, or even the justice, of imposing the tax; and secondly, the possibility of making that reasonableness and justice plain to the people who are to pay it. But if the right to impose the tax be absolutely denied, on the ground of a binding promise that no such tax should be imposed,—then the purposes to which we may intend to devote the money can have no bearing on the question of our right to raise it.

7. But the question whether the Government of India has, or has not, the right to impose taxes upon land in Bengal, even for the general purposes of the empire, has been ruled and decided in the case of the income tax. And yet that ruling was not and could not be arrived at by any mere construing of the words in which the promises of the permanent settlement were made. Those words did not contemplate such a case—and, to reach the general principles on which that case was ruled, it was necessary to go outside altogether of the four corners of the document in which the permanent settlement is recorded.

8. Your Excellency has indeed referred to Article VII. of that Regulation, as indicating the reservation of a power large enough to include that which is now disputed. I am bound to say, however, that this argument does not appear to be satisfactory. It is true, indeed, that under that Article the Government of India retained a right of enacting such regulations as it might think necessary for the “protection and welfare” of the various agricultural classes. It is true also that we may argue in all good conscience that the support of roads and of Vernacular education are necessary for the “welfare” of those classes. But the whole context of the passage indicates, in my opinion, that the power intended to be reserved under that Article was the power of regulating and limiting the power of the zemindars over their tenantry. It is indeed obvious that in the exercise of such a right the revenues of those zemindars might have been affected to a far greater extent than they can be affected by rates for the making and maintenance of roads or of schools. But if the question be whether the

right to levy such rates, in addition to the "jumma," was contemplated or thought of at the time, I am compelled to believe that no such idea was in the mind of the Government of Lord Cornwallis in 1793.

9. But if the words of the permanent settlement do not rule the case in favour of the power now claimed by your Government, neither do they rule it in a sense adverse to that claim. The great object and purpose of that settlement, as clearly defined and described in Article VI., should govern our interpretation of its terms. That object was—as this Article explains at length—to put an end for ever to the practice of all former Governments of altering and raising the land tax "from time to time, so that the landholder was never sure, for any definite period, what proportion of the total produce of the soil might be exacted by the State. This uncertainty was to be set at rest for ever. The "public demand" was to be fixed and permanent. Such was the promise:—and its scope and object were clearly explained in the concluding exhortation addressed to the landowners, that "they would exert themselves in the cultivation of their lands, under the certainty that they would enjoy exclusively the fruits of their own good management, and that no demand would ever be made upon them or their heirs and successors, by the present or any future Government, *for an augmentation of the public assessment in consequence of the improvement of their respective estates.*"

10. These last words illustrate the whole force of the argument which has been admitted to be just in the case of the income tax. It must be remembered that none of the pleas which, in the correspondence before me, are urged in favour of the right of the Government to levy rates for roads or for education, could have been put forward in favour of the right to impose an income tax on the landholders of Bengal. The income tax was not "local" in any sense. It was not applied to special purposes intended for the immediate benefit of the agricultural classes. It was, in the fullest sense of the words, a "public demand," levied over and above the public demand which, under the permanent settlement, had been fixed "for ever." It went directly into the Imperial Exchequer, and was applied precisely as the land revenue and all the Imperial taxes were applied. But there is one thing which that tax was not:—it was not an increase of the public demand levied upon the zemindars "in consequence of the improvement of their estates." It was levied upon a wholly different principle, and in respect of a wholly different kind of liability. One index and proof of this difference lay in the fact that, although this "public demand" was made upon those to whom the promises of the permanent settlement had been given, it was made upon them only in company with other classes of the community, and with no exclusive reference to the source from which their income was derived.

11. But when the principle of this distinction is clearly apprehended, it becomes obvious that an income tax is not the only form of "public demand" to which that principle applies. The same essential distinction may be established between the original assessment which was fixed "for ever," and every kind of tax, or cess, or rate, which is levied irrespective of the increased value or produce of land, and with no view to a re-adjustment of the proportions in which the produce of the soil is divided between the State and the owners of land holding under it. The best method of marking this distinction, and of making it clear, is to provide that such cesses should be laid upon the owners of land only in common with other owners of property which is of a kind to be accessible to the rate.

12. It has been contended that the rates levied in other Provinces of India are essentially distinct in principle from the rates which it is proposed to levy in Bengal. The argument appears to be, that in other Provinces of India the local rates are simply so much addition to the ordinary land revenue,—an addition which is there legitimate, because the Government had not in those Provinces debarred itself by positive engagements from increasing the land assessment. This appears to be only another form of stating the argument already dealt with, which is founded on the terms of the permanent settlement. But the distinction thus drawn between the character of such rates when levied in Bengal and the character of similar rates when levied elsewhere, is a distinction which I concur with your Excellency in considering to be unsound. Whatever character may be assigned to these rates as a matter of mere verbal definition, they were unquestionably intended by the Government, in all the Provinces in which they have been raised, to be in addition to the land revenue, and not a part of it. This separation was expressly defined and marked in the proceedings of the Government of Bombay before any special legislation had been passed upon the matter. In the Resolution of that Government, dated March 9, 1860, the Superintendents of Survey were directed, "after fixing the assessment of a district," to add the rate "over and above the amount which on other considerations they may deem appropriate." Although incorporated with the land revenue in respect to the mode of levy, as being the most convenient, it is again in the same sentence explained to be "calculated over and above the ordinary assessment;" and Sir Charles Wood, in his despatch of May 25, 1861, in which he dealt with the proposal, speaks of it as a proposal "for the imposition of a school rate and road cess in addition to the revised rates of land assessment which have been, and still are, in course of introduction."

13. Her Majesty's Government are, therefore, of opinion that it cannot be said with justice that to impose rates in Bengal would be to impose a special tax on that Province which is not imposed on other parts of India.

14. It is true that, in making some of the more recent land settlements in various Provinces of India, the Government has given notice that, in fixing the assessment of land revenue for 20 or 30 years, it retained the power of imposing

* Act 1. of 1865, Sec. XXIX., Clause 1. some additional rates for local expenditure. In the Bombay Act of 1865,* a notice to this effect has been made permanent by law. But this notice, so far from indicating that such rates are to be considered as part of the land revenue, is, on the contrary, a distinct indication that they are to be considered separate. The notice was issued because the Government was warned by the misunderstanding which had arisen in Bengal, and because it knew that precisely the same misunderstanding might arise under any settlement,—the misunderstanding, namely, that during the term for which such settlement might be made, the Government absolutely surrendered all power of additional taxation upon the land. But although, under these circumstances, it was expedient to prevent such misunderstanding in future by a warning explanation to all with whom new settlements might be made, Her Majesty's Government do not admit that, where no such notice has been given, no rates can be levied in addition to the assessment. This, indeed, would involve a result in direct antagonism with the principle laid down in this despatch, and sanctioned in the case of the income tax. That principle is, that any extra taxation or rating levied from the agricultural classes over and above the land revenue, must be imposed as equally as possible upon all holders of property accessible to the impost. But if those holders of landed property are to be free from the tax to whom notice was not given at the time of settlement, the rates cannot be imposed equally, but on the contrary, there must be an extensive system of exemptions. And those exemptions must especially include the holders of inams, of alienated villages and all permanent tenures either rent-free or at small fixed quit-rents. The guarantee under which these persons hold their lands, free from any increase of the land assessment, is a guarantee quite as binding as the promise given to any holder in Bengal. But the practical injustice of exempting inamdars, or the owners of alienated villages, is as apparent as the departure it involves from the principle of making rates equal and general in their incidence. It must always be remembered, in matters of taxation, that when a given work is to be done, and a given amount of expenditure is required to do it, the exemption of any class is simply an aggravation of the burden on all other classes who are not exempt. And in this case those would be the exempted classes who have been otherwise most favored by the State, and those would be the classes bearing an aggravated burden who already contribute most to the public expenditure. Moreover, the holders of property thus exempted would derive equal, or indeed greater, benefit from the rates than the holders of property, who alone would be called upon to pay them. On these grounds, Her Majesty's Government feel that, in rejecting any claim to exemption from rates on the part of those who did not expect to pay them at the time of the land settlements, or on the part of those who hold under permanent tenures whether of one kind or another, they are not adopting any mere verbal plea in order to justify a foregone conclusion which otherwise might be difficult of defence. They are satisfied, on the contrary, that they are rejecting a claim founded solely on a mistaken interpretation of the mere wording of a particular document, and which, if admitted, would lead to results at once anomalous and unjust.

15. It is the more important that a final decision on this matter should be arrived at, because it must be admitted that the misunderstanding on which such claims to exemption are founded is a misunderstanding which has been long prevalent, and has imparted a character of doubt and hesitation to the language and to the acts of the Government, both in India and at Home. There has been, on the one hand, a feeling and a conviction of the essential distinction between the ordinary land revenue and the rates which it was desired to levy, whilst, on the other hand, there has been a difficulty in defining that distinction, and a fear lest it should be found to be incapable of explanation to the people. Hence there has been a variety of suggestions for evading the difficulty, by raising the required amount of money through a house tax, or a licence tax, or some other tax which could not be confounded with the Land Revenue, and respecting which, therefore, there could be no doubt of the right of the Government to impose it. But all these suggestions have, for various sufficient reasons, been rejected. The despatch of Sir J. Lawrence, of 22nd February 1867 (No. 9, Revenue Department), exhibits the embarrassment felt by the Government of India in this condition of affairs, and its anxiety lest rates on landed property should appear to the people to be a breach of faith. It is injurious alike to the Government and to the people that this condition of things should continue. The Government has nothing to conceal, and the people have nothing to fear or lose in the re-affirmation of the same principle as regards rating, which has already been affirmed as regards the income tax.

16. An important step in the practical decision of this question has been taken in the passing of the Bombay Act, No. III. of 1869. The special object of that Act is to raise "Funds for expenditure on objects of local public utility and improvement," and for this purpose it imposes rates upon all holders of land, without making any distinction between those who received and those who did not receive a notice at the time of settlement. No exemption of any class of landholder is admitted. On the contrary, the holders of rent-free, of alienated villages and of other permanent tenures are expressly subjected to the rates.

17. In view, therefore, of these various facts and considerations, Her Majesty's Government have now to intimate to your Excellency the conclusion to which they have come, after a careful consideration of a controversy which has now been going on for a long course of years. This conclusion is, that rating for local expenditure is to be regarded, as it has hitherto been regarded in all the Provinces of the Empire, as taxation separate and distinct from the ordinary land revenue; that the levying of such rates upon the holders of land, irrespective of the amount of their land assessment, involves no breach of faith on the part of the Government, whether as regards holders of permanent or of temporary tenures; and that, where such rates are levied at all, they ought, as far as may be possible, to be levied equally, without distinction and without exemption, upon all the holders of property accessible to the rate.

18. So far I have been dealing only with the right of the Government to levy rates, and with the argument that this right had been parted with for ever under the terms of the permanent settlement in Bengal. I now proceed to consider the further question, which ought to be kept entirely separate, namely, the expediency and policy of exercising the legitimate power of the Government in imposing such rates in Bengal. Many arguments, which are entirely irrelevant in the discussion of right, become arguments of first importance on the question of policy. (1) The proportion which the existing land tax bears to the whole resources of the people on whom we propose to place new taxes—(2) the mode of levying them so as to reach fairly the different interests in the property to be assessed—(3) the machinery through which the levy is to be made—(4) the persons to whom the expenditure is to be entrusted, and (5) the special purposes to which rates are to be applied—all these are most important elements in the question of policy, perhaps even of justice. They cannot therefore be too carefully considered.

19. Adverting then to these matters in the order in which I have now enumerated them:—(1) it cannot be maintained that the people of Bengal are less able to afford such rates than the people of other Provinces of India. In so far as the permanent settlement makes any difference in this case, it is a difference in their favour with respect to the other demands made upon them by the State. A large portion of the produce of the soil, which even at the most moderate assessment made elsewhere in India would have been appropriated by the State, has been left in the hands of the various classes connected with agriculture, and has contributed to increase the general wealth and resources of the Province. The case, on this point, for the Government cannot be better stated than in para. 36 of the Lieutenant-Governor's letter to your Government, dated April 30, 1869:—"Owing to the operation of the permanent settlement, Bengal contains, scattered throughout the different classes of its population, many persons who have acquired more or less of an independence from the profits of the land surrendered by the Government in that measure." It is true that in the greater fruitfulness of indirect taxation and of some direct taxes in Bengal, as compared with other Provinces, the Government recovers some portion of the revenue which it has sacrificed in the form of land assessment. But this very fact testifies to the greater wealth of the people, and is a conclusive proof that they can bear, at least as well as the people of other Provinces, such special taxes as may be required for drainage, roads, and schools.

20. On the next point, (2) the mode of levying rates so as to reach fairly the different interests in the property to be assessed, I understand you to be fully impressed with the justice of providing that they should be levied as equally as possible, not only on all kinds of rateable property, but as equally as possible also upon the various classes who have various interests in that property. I observe that you contemplate the extension of the cess to towns and villages (para. 24). There is indeed no reason why the burden either of roads or of education should be thrown exclusively upon the agricultural classes, where other classes are equally interested in the expenditure and have property of a kind which can be made accessible to rates. How all this can best be done is a question which must be locally decided. The knowledge and ability possessed by the Lieutenant-Governor of Bengal, which are eminently displayed in this correspondence, give me confidence that, when the decision of Her Majesty's Government is announced, the measures consequent upon that decision will be directed with a careful regard to all the peculiar circumstances of the Province which is under his administration.

21. As regards (3) the machinery through which the levy of rates is to be made, and (4) the persons to whom the expenditure of them is to be entrusted,—it would indeed be most desirable if the local character of these rates could be emphatically marked by committing both the assessing of them and the application of them to local bodies. If the people were farther advanced in the knowledge and appreciation of those advantages which we desire to confer upon them, there would be no need of interposing the authority of the Imperial Government in regard to such matters as the making and maintenance of roads, of schools, and of sanitary improvements. In this case we might entrust the initiative in all such things to the people themselves. But, speaking generally, it may be said that the people have, as yet, neither the knowledge, nor the desires, nor the organization which could alone render it possible to rely exclusively upon their voluntary action. Nevertheless, when the authority of the Supreme Government has been exerted to prescribe as an obligation the performance of certain

duties, it may be possible, and if possible it will certainly be desirable, to carry the people along with us through their natural Native leaders, both in the assessment and in the expenditure of local rates. The importance of doing so has been acknowledged in the measures adopted for regulating the management of similar rates in other Provinces of India, and it would be, in the belief and hope of Her Majesty's Government, an undeserved reproach to the many wealthy and intelligent Native gentlemen of Bengal to suppose that a similar course may not be successfully pursued as regards the people of that Province.

22. Closely connected with the local character which may belong to rates arising out of the mode of assessment and of administration, comes (5) the local character which depends on the purposes to which they are to be exclusively applied. I have already pointed out that the purposes to which a tax may be applied cannot be considered as affecting the abstract right of the Government to exact it. But assuming this right, everything as regards the policy, and even the justice, of the rates now in question, turns upon the manner in which they are to be expended. It is, of course, essential that the Government of India should be itself satisfied that it is breaking no faith in any measure it may take; but next to the necessity of this assurance, is the necessity, or at least the great importance, of making the same conclusion plain to the apprehensions of the people. For this purpose it is, above all things, requisite that the benefits to be derived from the rates should be brought home to their doors,—that these benefits should be palpable, direct, immediate.

23. The making and improving of wells, tanks, and other works of irrigation affecting comparatively small areas of land, are the operations which probably best comply with these conditions. But roads are a first requisite in the improvement of every country, and, although as yet they may not be equally valued by the people, it is the duty of the Government to think for them in this matter, and the benefits they must derive will yearly become more apparent to themselves. It is due, probably, to these considerations that the Lieutenant-Governor of Bengal has waived his objection to local rating in Bengal for making and maintaining roads (admitting, indeed, that for this purpose a cess upon landed property is necessary), although, as regards the argument founded on the permanent settlement, no clear distinction has been drawn between the right of the Government to levy rates for roads and its right to levy rates for education. Her Majesty's Government can have no doubt that, as elsewhere, so in Bengal, the expenditure required for the education of the people ought to be mainly defrayed out of local resources. This, however, is precisely the application of rates which the present condition of the people may render them least able to appreciate. I approve, therefore, of your Excellency proceeding with great caution in this matter. The circumstances which have just compelled you for the general purposes of the Empire to increase the tax upon incomes would appear to render such caution more necessary at the present moment. I do not construe the concluding words of the 6th paragraph of your despatch as suggesting that rates nominally levied for one purpose should afterwards be applied to another, because I am sure that your Excellency must be as fully alive as Her Majesty's Government to the necessity of maintaining perfect openness in our dealings with the people of India, especially as regards imposts which are comparatively new, and which seem to be so much contested. I do not doubt, therefore, that in the paragraph referred to, you intended only to suggest that, until the system, machinery, and incidence of local rating in Bengal has been satisfactorily established, so much only should, in the first instance, be raised as is required for roads. Her Majesty's Government approves of this precaution, and they are of opinion that any addition to the cess should be duly and separately notified to the people, with a full explanation of the special purpose to which it is to be applied.

24. I have now communicated to your Excellency the views of Her Majesty's Government on the matter which you have referred for their decision. Of the great importance of the subject in a financial point of view I have already spoken. If it were indeed true that in the land revenue raised from the agricultural classes, the Government of India took so much from the resources of the people as to leave them unable to bear any additional burdens, then, indeed, it would be as impolitic to impose "local rates" as to impose any new imperial tax. In this point of view, it matters nothing whether the land revenue be in the nature of a "rent" or in the nature of a "tax." So far as regards the ability of a people to bear fresh burdens, it is the same thing whether they be over-rented or over-taxed. But Her Majesty's Government are satisfied that this is not the condition of things with which we have to deal. It is notorious that the direction in which the Government of India has been proceeding in its land assessments has been the direction of making those assessments more moderate, and of eliminating altogether the element of uncertainty,—of arbitrary variation,—which, more than anything else, impeded the progress of agricultural improvement. The whole discussion, which is now before me, has arisen out of the fact that in Bengal the Government went so far in giving effect to this policy as to declare the land assessment to be "fixed for ever." The same principle is involved, and the same policy is expressed in the long and definite periods of time for which, in other parts of India, the assessments are now equally fixed, and during which they cannot be re-adjusted in favor of the State. This policy is a wise one, even though the Treasury should appear in the first instance to be a loser by it. The true wealth of a wise and just Government lies in the growing wealth of its people; and the fiscal system which most



encourages the accumulation and enjoyment of capital in private hands, must in the long run be the most profitable to the State. But there is one condition attaching to this argument, without which it ceases to be applicable to a people situated as the people of India now are. The growing wealth of the country must be made accessible to such demands as arise from time to time out of the duty and the necessity of our applying to its condition the knowledge which belongs to a more advanced civilization than its own. We are spending the imperial revenues of India conscientiously for the good of its people. If there are some great improvements in their condition, which we cannot afford to undertake, we must not be precluded from throwing the cost of such improvements upon those growing resources of which we heartily desire to see that people in the enjoyment, but which are due in a great measure to the Government we provide.

25. There is yet one other aspect in which the question of local rating for special purposes must be regarded,—an aspect in which it assumes an interest and importance distinct altogether from its bearing on Finance. Local rating, although it may be imposed in the first instance by Imperial authority, must become a powerful means of further educating the people in an intelligent management of their own affairs. I approve entirely of the anxiety shown by the Government of Bombay in its first action in this matter, and expressed also by the Supreme Government, under Sir J. Lawrence, that, as far as possible, the assent and concurrence of the rate-payers should be secured, both in the levy and in the management of the rates. I commend this wise policy to your careful consideration, in communication with the Lieutenant-Governor of Bengal and the subordinate branches of his administration.



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CSL

No. 324

FROM

E. C. BAYLEY, Esq., C.S.I.,

Secretary to the Govt. of India,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
GENERAL DEPARTMENT.

Home Dept.
Education.

SIMLA, the 24th June 1870.

SIR,

REFERRING to my letter No. 536, dated 30th September 1869, paragraph 3, I am now directed to forward to you the accompanying despatch from Her Majesty's Secretary of State, No. 5, dated the 12th of May last.

2. Your letter No. 1768A, dated the 30th April 1869, acknowledged in my letter above-quoted, raised such important questions in regard to the levy of an Educational Cess in Bengal, that the Governor General in Council, while maintaining the views previously expressed by the Government of India on the subject, considered it due to the strong views entertained by the Lieutenant-Governor that the entire correspondence should be submitted for the opinion of Her Majesty's Government.

3. The despatch now enclosed contains a decision embracing fully all the points of principle raised by the Lieutenant-Governor and this decision the Governor General in Council fully accepts. His Excellency feels it to be unnecessary to add anything to the arguments used in the despatch, and rests assured that the Lieutenant-Governor will acquiesce in the conclusions which the Secretary of State has founded upon them.

4. The Governor General in Council will advert only to the 20th and concluding paragraphs of the despatch. I am to state His Excellency in Council's entire concurrence in the views expressed in those portions of the despatch. No intention has ever been entertained by the Government of India of applying to one purpose rates nominally levied for another. The words of the Government of India to which the Secretary of State adverts in his 23rd paragraph had reference to an expression of hope that the Lieutenant-Governor would, in discussing the best mode of levying the road cess, be able to overcome the difficulties of detail which admittedly beset the levy of local cesses in Lower Bengal.

5. The Governor General in Council is not unmindful of the existence of these difficulties, but fully shares in the confidence expressed by the Secretary of State as to the Lieutenant-Governor's ability to surmount them; and I am to add that he equally shares the views of the Secretary of State as to the policy and expediency of administering the proceeds of the rates, so far as may be possible, through the people themselves.

6. The Governor General in Council is of opinion that in this question is involved a matter of higher import than mere financial convenience. Local taxation should, as far as possible, be accompanied by local administration and



local responsibility. His Excellency is most sincerely desirous that every opportunity should be given to the people to participate in the management of their local affairs. He believes that the comparatively limited experience which has been gained on the subject is not discouraging. In any plan which may be considered this primary object should never be lost sight of, and he will, with this view, gladly assent to any measures which the Lieutenant-Governor may propose for ensuring the coöperation of the intelligent classes of the community, both in the levy of the rates and in the disposal of their proceeds.

7. I am to add that it is the wish of His Excellency in Council to leave to the Local Government the utmost possible discretion in regard to the general superintendence and control of these and of all other funds raised by local taxation for local purposes.

8. In conclusion, I am to express a hope that the interval which has elapsed since my letter of the 30th September last, will have sufficed for the preparation of the outlines of a scheme of local taxation, such as is indicated in the enclosed despatch, and that His Honor will be very shortly in a position to submit it to the Government of India in a shape that will prevent any further delay in putting it into active operation.

I have the honor to be,

SIR,

Your most obedient Servant,

Secretary to the Govt. of India.



APPENDIX.

K. W. to Education Proceedings, October 1867, Nos. 37 to 39, and 1 to 45.

Bengal No. 177, dated 2nd August.

THESE papers relate to the long-pending question of Vernacular Education in Bengal Proper. The history of the question and the present state of it is so fully given in paragraphs 153 to 172 of Mr. Monteath's last Note,* that it is only necessary here to refer to them. These paragraphs should be read in connection with the present letter.

The points at issue between the Bengal Government and the Financial Department are, (1) the propriety of recognizing so high a salary as Rs. 10 per mensem for the village school master. On this point the Bengal Government has clearly shown that the view taken in the Financial Department, that in Sir J. P. Grant's scheme of Vernacular Education, Rs. 5 per mensem was considered sufficient aggregate pay for a village school master, is based on a misconception of that scheme.

No doubt Sir J. P. Grant intended that the salary of Village school masters should be Rs. 7-8 or Rs. 8 per mensem. If his estimate be just, they are now from Rs. 10 to Rs. 11.—E. C. B.

Indeed, *primâ facie*, it would seem almost absurd to attempt to encourage Vernacular Education by offering to the village school master the pay of an ordinary cooly. The Bengal Government has also shown that, in the North-Western Provinces, the pay of a village school master

is Rs. 6 or Rs. 7 per mensem *besides presents*, so that the aggregate income of these teachers is not so low as urged by the Financial Department, but is about the same as has been objected to in Bengal, *i. e.*, about Rs. 10 per mensem.

The second point at issue is the propriety of defraying from the general revenues so large a proportion of the village school master's salary as Rs. 5. The Financial Department has shown that, if this proportion is to be defrayed from the general revenues, the charge to Government annually of each school will be Rs. 63 (Rs. 3 being allowed for contingencies), and the charge of a 1,000 schools required in each of the 37 Districts, to which the scheme will probably be extended, would be Rs. 23,31,000, or more than six per cent. of the land revenue of all the Districts in Bengal. The Lieutenant-Governor of Bengal promises that this point shall receive the most careful enquiry and consideration on his part; but, from the information before him, he strongly believes that the scheme is not on an extravagant footing, and he earnestly deprecates any reduction. Indeed, he anticipates a very large extension of operations if the Government is really in earnest in promoting Vernacular Education in Bengal. The means of carrying out these extended operations are discussed by the Lieutenant-Governor in his 4th paragraph; and the conclusion he comes to is, that Government ought "to assign specifically for Vernacular Education in Bengal a portion of the great revenue which is raised from the people and the soil of Bengal, as compared with any other Province, by means of the salt and the abkarry taxes and the opium monopoly."

* Para. 153. In Bengal no fixed system was at first adopted, but various schemes were set on foot in different parts of the Lieutenant-Governorship, with the object of promoting Vernacular Education. The measures in operation on the 1st of May 1858 were described in the following terms in a Minute by the Lieutenant-Governor, dated the 24th March 1859:—

Speaking of them generally, it may be said that 228 schools have been aided by grants in 27 Districts, educating 16,633 pupils at an average cost to Government for each pupil of 1 Rupee 2 annas and 1 pie per mensem for English schools, 7 annas for Anglo-Vernacular schools, and 3 annas 8 pie for Vernacular schools. Further, there have been 197 model Vernacular schools established in 30 Districts at a total expense of Rs. 3,339-14-2 per mensem, or an average of about Rs. 17 for each school.† There have been established 55 circles, embracing 158 indigenous schools established in four Districts; and there have been 12 itinerant teachers employed in indigenous schools in six other Districts. In six Districts payments have been made to indigenous school teachers, for improvement in their pupils at the rate of one Rupee a month for every 10 boys under instruction, besides rewards for success given to such teachers in 11 other Districts; and 10 scholarships have been provided, of Rs. 4 each per annum, to meritorious Vernacular pupils in 32 Districts.

154. Referring to the above statement, the Government of India remarked, under date the 17th of May 1859, as follows:—

Para. 2. His Excellency in Council readily admits that it is shown in this Minute that effective measures have not been wanting on the part of the Bengal Government for the encouragement of Vernacular Education among classes lower in the social scale than any which had been affected by the operations of Government previously to the receipt of the Court of Directors' despatch of 1854; and he will have much pleasure in furthering the extension of those measures as soon as the means of doing so are again available. The Governor General in Council gladly expresses his concurrence in the opinion of the Lieutenant-Governor that, for what has been done, credit is due to the officers of the Education Department in the Lower Provinces.

155. Very little, if any, advance in these directions has, until recent years, been made owing principally to financial restrictions, and partly to a prolonged discussion which ensued between the Bengal Government and the Government of India, in which the latter argued that it was not the intention of the Home Government that the grant-in-aid system should be applied to the extension of this class of schools, but that any measures which might be taken should be based on the principle of having the schools under the direct management and control of the Government. The Bengal Government having taken a different view, had contemplated a system of grants-in-aid to such schools, and had asked for a relaxation of the grant-in-aid rules in its favor.

156. The Bengal Government maintained that the cost of any system of Vernacular instruction by the direct instrumentality of Government would make its general introduction impossible. It was argued that, although cheap schools costing, as in the North-Western Provinces, from Rs. 5 to Rs. 8 per mensem each, had been to some extent found practicable in Behar and Assam, they were not practicable in Bengal Proper. The great problem of a sufficiently cheap system of Vernacular Education through the direct instrumentality of Government remained the subject of discussion and report till 1860, when the Lieutenant-Governor, writing with reference to previous correspondence, and especially to a recent call for a definite report of the measures, desired to be introduced in

It is submitted that two distinct fallacies underlie this conclusion; in the first place, it is stated that the

The Lieutenant-Governor is so far right probably as regards the cess under the new settlements. It is a portion of the assets virtually relinquished by Government, which formerly took 66 per cent. and gave out of that half the cess: it now takes only 55 on the whole cess.—E. C. B.

cess in the North-Western Provinces and elsewhere, and entirely ignores the voluntary element that actually exists in its contribution. The school cess in the North-Western Provinces is one per cent. on the *junma*, and is

* Directions to Settlement Officers, page 143.

educational cess is an assignment from the State revenues, the other half is a contribution by the landholder over and above the Government demand: in the words of the Secretary of State, "the Government shares the burden with the landholder, and the consent of the latter is a necessary condition to the introduction of the arrangement in any locality." On this principle the educational cess is levied, not only generally in the North-Western Provinces, but in the four permanently-settled Districts of the Benares Division, where its contribution by the landholders is necessarily quite voluntary. It is not, therefore, injustice to Bengal, but the simple truth, to say that in the North-Western Provinces and elsewhere there is a real educational tax, while in Bengal and Behar there is none. In fact, if the Bengal Government could effect in the rest of Bengal what the Government of the North-Western Provinces has done in the four Districts of Benares which are permanently settled, the difficult problem of finding funds for Vernacular Education in Bengal would be solved. The Government of the North-Western Provinces has shown that it is not chimerical to attempt to secure the co-operation of the landholders, even in permanently-settled Districts, in the cause of Vernacular Education; and the Government of India will probably be of opinion that the same experiment should be tried by the Government of Bengal. The experiment is certainly a great one, and for a great object; it might best, perhaps, be commenced in the Districts nearest to those where it has already succeeded; but its success would vary in different Districts, according probably to the personal influence of the officer who might be entrusted to introduce it. If, however, there is any foundation for the much boasted superiority in education of the higher classes in Bengal over the same classes elsewhere, the experiment should not be looked upon as unlikely to be ultimately generally successful. The Government of Bengal asks that the entire cost of Vernacular Education should be borne in Bengal by the State; but in no other Province in India has the Government undertaken the entire charge of Vernacular Education. The Secretary of State has declared that "it is impossible, even if it were desirable, that the State should do so, and that every endeavour should be made to incite the wealthier classes to contribute towards the object."

This is no doubt a strong point. The proper analogy of Bengal is with the permanently-settled Districts of the North-Western Provinces. Here the cess is really voluntary, but it was given on the distinct understanding that Government doubled it from the land revenue, i.e., it is a one per cent. cess, of which Government pays eight annas, and the zemindars eight annas. The land revenues of the Lieutenant-Governorship of Bengal amount, approximately, to £3,770,000; one per cent. of this would be £37,700, which is, however, a very small sum in comparison with the £200,000 for which Mr. Atkinson asks, all out of the Government revenue; whereas, on the analogy of the permanently-settled Provinces of the North-Western Provinces, Government should only contribute £18,850.

Taking, however, the Lieutenant-Governor's argument, and accepting the salt tax as the basis of the calculation, surely eight per cent., not two per cent., would be a fair proportion for Government to contribute, or say five, instead of twenty, lakhs.

Five lakhs of Rupees from Government revenue seem, therefore, a proper proportion for Government to allow, at the outside, from its Imperial revenues, and this should be given conditionally on equal amounts being raised locally by the zemindars by means of a local Act if necessary. This would give a total of 10 lakhs actually, or half what the Lieutenant-Governor and Mr. Atkinson ask; but 10 lakhs is probably quite as much as they could manage properly to expend, at any rate, at first.

E. C. B.

connection with the Secretary of State's despatch of 1859, propounded a system the basis of which was the encouragement of the best of the indigenous schools by rewards to the masters, supply of books, &c., a proportion of model schools being also established, and arrangements being made for maintaining an efficient inspection.

157. Sir John Peter Grant's scheme was very much modified in its actual application. It was transformed into a scheme, of which the following description was given in the report of 1862-63:—

The villages where patshalas are already in existence are invited to send, for a year's training in a normal school, either their present "guru," or some other person whom they will undertake to receive as their future school master. Their nominee if accepted by the Inspector is sent to a normal school with a stipend of Rs. 5 per mensem, and a written agreement is entered into, on the one hand, with the heads of the village that they will receive him back as their "guru" when he has completed his course of training and received a certificate of qualification; and, on the other hand, with the nominee himself, that he will return to the village which selected him, and there enter upon and discharge the duty of village school master, to the best of his ability, on condition of being secured a monthly income of not less than Rs. 5, in the shape of stipend or reward, so long as he continues to deserve it.

Each of the three training schools at present established receives 75 stipendiary students. They have been opened but a few months, but no difficulty has been experienced in filling them. Each had its full complement at the end of the year.

158. There can be no question that this is by far the most promising scheme for encouraging primary education that has ever been tried in Bengal, and I shall therefore endeavour to follow out its later history somewhat at length. At first its operation was confined to three selected Districts (Burdwan, Kishnaghur, and Jessore), in each of which a normal school for "gurus" was established. In the first year of their working, they had an average attendance of 217 "gurus" come from their respective villages to draw stipends of Rs. 5 per mensem, and be trained as teachers. In the course of the year 171 students passed their final examination. In the second year of their existence (1864-65), they had an average attendance of 234 teachers—certificates being given to 203. In the third year (1865-66), only 75 certificates were issued; the cause of the decrease being the great prevalence of epidemic disease, which necessitated the closing of one training school during several months of the year, and greatly interfered with the operations of the others. During the year sanction was obtained to the extension of the operations, under the same Inspector, to three more Districts, viz., Bancoorah, Midnapore, and Moorshedabad. Only one additional training school was added on this account, four training schools being considered sufficient for the six Districts.

159. In addition to this, another Inspector was appointed to superintend similar operations in North-East Bengal, in the Districts of Rajshahy, Dinagepore, and Rungpore—three new training schools being opened for the purpose.

The Government of India has hitherto acted on this principle, and from this principle it can hardly deviate, in favor of Bengal, without making the same concession elsewhere; and it should be remembered that if once the Government of India does deviate from this principle, and take upon itself, as proposed by the Government of Bengal, the entire cost of Vernacular Education in that Province, all hope of securing the coöperation of the landholders after this must be given up. The landholders will think that Government should continue to bear the burden which it had voluntarily imposed upon itself. In short, it is submitted that, apart from the financial difficulty, the application made by the Government of Bengal is not only directly opposed to the views of the Secretary of State, and to the principle on which Government has hitherto acted, and which has worked successfully in *Districts of precisely the same character as those in Bengal*, but it also would be a direct blow to the future prospect of Vernacular Education generally, because it would teach the people to look to the Government for what ought to be the result of their own coöperation.

The second fallacy in the Lieutenant-Governor's argument appears to be this: It is stated,—“It is obvious that, at the time the assessment of the land revenue was fixed in Bengal and Behar, a percentage might, with more justice than now in the North-Western Provinces, have been set aside for education, inasmuch as the Government took at that time a much larger portion of the gross assets as revenue than they do in settlements of the present day.”

This statement entirely ignores the enormous increase in the value of land and the profits of the landholders since the permanent settlement was made. If these Districts were to be re-settled now, there would be no difficulty in providing, from the enhanced settlements and on the principles carried out in the North-Western Provinces and elsewhere, funds for Vernacular Education; and, although these Districts cannot be re-settled, it could still seem that it is from these enhanced profits from land that the necessary funds should be looked for.

Without touching on the general question whether a Province that, owing to natural advantages, contributes most to the Imperial revenues, has, on this account, any claim to a *more* than a proportionate share of Imperial expenditure, it may be pointed out, with regard to the claim for an assignment from the salt duty (which is Rs. 3-4 in Bengal per maund, and only Rs. 3 in the North-Western Provinces), that the Financial Department has recently called on Local Governments and Administrations to show cause why the Bengal rate cannot, if required, be levied throughout India.

A. P. H., 30-8.

MR. MONTEATH in a separate draft has suggested a plan for devoting portion of the surplus fees derived from *higher* class schools to form a fund for Vernacular Education.

This plan, to which the Financial Department have demi-officially stated they will probably not object, is now under issue as a proposal to Bengal; and will, if accepted, form a source gradually increasing, from which the funds of Vernacular Education may be increased till, perhaps, they even reach the limit proposed by the Lieutenant-Governor, and which is probably fully sufficient, for it is calculated to give a school to every 3,000 of the population, or say a school to every 1,600 males.

A school of this class would probably turn out its scholars in, say, three years, taught up to the limit of its studies; and, as boys would probably attend at all ages from 6 to 16, this provision would probably allow of the greater part of the male population within these ages, who did not attend higher schools, or who were willing to attend school at all, getting such education as these schools could offer.

E. C. B.

160. So great is the number of applications for admission to the normal schools that, even in the newly-created institutions, it was found possible to get several “free students,” *i. e.*, students in excess of the authorized complement (75 per school), for whom there are no stipends, and who yet entered into the usual engagement to remain at the school, and to return to the nominating village as teachers when qualified.

161. It will be interesting to note the progress of this scheme in the three Districts last taken up (Rajshahye, Dinapore, and Rungpore), where Mahomedans constitute above two-thirds of the entire population, and where, from the small number of existing patshalas, it is necessary to get the villagers to bind themselves not merely to hand over an existing school to the teacher when qualified, but, if there be no school, to get one up. The number of Mahomedan nominees is already reported to be considerable.

162. It may be explained here that the scheme contemplates not merely the training of teachers, and the subsequent grant of Rs. 5 towards the salary of each qualified teacher, but it provides also for the inspection of the village schools. For this purpose each of the two special Inspectors has under him a staff of Deputy Inspectors. There were in 1865-66 altogether 19 Deputy Inspectors employed in this work.

163. The salary of Rs. 5 paid to qualified teachers by Government is calculated to represent about half of their total income. That this is actually the case will be seen from the following statistics for 1865-66, given by the Inspector in charge of the Districts first selected :—

The patshalas have, on the whole, gone on well during the year. They have increased in numbers and in attendance of pupils, and yielded no inconsiderable amount of income to their “gurus” in the shape of schooling fees. Exclusive of the four training schools, and as many model patshalas attached to them, I had under me, on the 30th April last, 521 village schools, with an attendance of 16,561 pupils, who paid Rs. 26,507-1 in fees and otherwise to their “gurus.” The total cost to Government in these schools was Rs. 21,643-11, and therefore less than two annas per month per pupil. The scheme of patshala improvement therefore still fully maintains its character of being the cheapest to Government, and most easily expansible of all the systems of elementary education yet brought into operation.

164. The model patshalas above alluded to form another not unimportant feature of this scheme, for it is of course desirable that the embryo teacher should have some practical experience in the art of teaching before he leaves the normal school, and the means of this is afforded by the model or practising patshala attached to the central institution. In these model patshalas the Native system is adhered to as much as possible, so as to secure their being really models of what it is intended that the village patshalas should be. The following account of the model patshala is given by the Inspector of the Eastern Circle :—

In the constitution of the model patshala, the Native patshala system has been scrupulously preserved, but with such improvements as are desirable, which, while they promise success, avoid all unnecessary offence to established notions. The young lads attend school twice a day, and are arranged into the plantain-leaf, the palm-leaf, and the paper classes. Zemindaree and mahajunee accounts are largely taught. The schools open and close with the recitation of short songs in praise of our Maker and on other appropriate subjects.



Register No. 643.

THE draft letter containing Mr. Monteath's proposed scheme may now issue.

In replying to the present letter, admit the misconceptions in the Financial Department of Sir J. P. Grant's scheme, and say that it appears to the Governor General in Council in this Department to be satisfactorily shown that the present system is not an expensive modification of

Register No. 2905.

that scheme. Accept the Lieutenant-Governor's assurance that the question of the feasibility of reduction will engage his careful attention. Acknowledge the success of the means as far as it has gone, and express a hope that the Lieutenant-Governor will see his way to a large extension of present operations by means of the scheme suggested in the former letter, supplemented by a Bill providing for an educational cess as in Madras, or in such other manner as may seem to him best. Expose briefly, and in the sense of the foregoing Notes, the fallacy of the Bengal view in respect of the assignment of the land revenue set apart in other Provinces for educational purposes, and allude to the proposal to assign a portion of the salt abkarry and opium revenues for education as a question involving very serious financial considerations, which could not be usefully discussed at the present time, noting the difficulties and objections as set forth in Mr. Bayley's marginal notes, and by the Under Secretary.

G. N. T., 11-9.

IN all the comparisons I have seen of the weight of taxation per head on the population of different Provinces, there lurks, it seems to me, one huge error which falsifies all the results. In Bombay and other Provinces, where there are no intermediate proprietary rights in the land between the State and the ryot, the whole of the rent paid by the latter is assumed to be revenue. In Bengal and the North-Western Provinces, &c., where there are intermediate rights, that share of the rent only which Government receives is allowed to be revenue. In other words, for every rupee of rent a Bombay ryot pays, he gets credit for a rupee of taxation; whereas, upon the same sum, a North-West ryot would get credit for eight annas only, and a Bengal one for less than half that sum. This is manifestly unfair. The whole of the rent paid by a ryot, whether Government takes it all or assigns a portion to zemindars, jagheerdars, &c., ought to enter into the comparison as taxation paid by that ryot. The fact that Government has permitted individuals in some Provinces to enjoy a portion of the produce of the land, does not lessen the burden upon the payer, nor does the accident of our calling one portion rent, and the other revenue, or of our confounding the two terms, at all alter the facts of the case. On the other hand, the Bombay papers, in making the comparison above alluded to, probably omit the entries which the Bombay ryots may contribute, without appearing in the Government accounts to expenditure which, on this side, would be defrayed by Government out of its share of the rent. A comparison of the weight of taxation made on the principle I have described, would at least quadruple the amount which the Bombay papers say is paid per head of the Bengal population. But of this rent, or revenue, or taxation in Bengal (call

165. The following interesting account of the signing of the village contract is given by the same Inspector :—

It was past 11 A. M. when I reached Momilpore, a village in Rungpore. I was taken to where the head man of the place, a Mahomedan, with his relatives and servants, was preparing a mill for clearing the sugar-cane of its juice. At my approach he came up to me, saluted me respectfully, spread with his own hands several bundles of straw, on which one of his relatives hastily spread out a mat quickly snatched from a house close by. I took off my shoes and hat, and sat there. A large number of villagers assembled round me. They enquired, and I explained to them the object of my visit. They heard me with attention, appeared pleased, but no less surprised; and, after some further enquiries, expressed themselves willing to set up a patshala. A nominee was after much difficulty fixed upon. They then desired me to wait till their brethren returned from the fields, as their consent and signatures were also necessary. On my telling them that I was willing to proceed to where their friends were, they seemed much pleased, and those who were not to accompany me were about to sign, when, considering that all this hasty consent might as quickly be withdrawn, I now spoke in such a way that less willing men might easily have found some pretext for withholding their signatures, or what is a polite way of evading, ask time to re-consider the matter. When I spoke in strong terms of the engagement to re-fund Rs. 60 in case they failed to establish the patshala, the younger brother of the head man, after some expressions about their sincerity, volunteered to make good the money himself, and gave the "guru" two slaps on the back to cheer him on. Finding them really in earnest, I again clearly explained myself; and having got the signatures of some, after the contract was read out once more by one of them, proceeded with the rest to where their comrades were reaping in the fields. We all walked together, and new accessions swelled the party, till in about 15 minutes we reached our destination. The men left their work and drew near. We sat down, and the head man undertook to explain the scheme. This is always very desirable. When he had done, I spoke. Their consent and signatures soon followed. Some of the elders could actually sign, while others made marks. I had previously come to know that there was a patshala in this village some 10 years ago. Having then talked with them of the threatened famine, and of the best way of manuring their fields, I left the place at past 1 P. M.

It is quite clear that the village contract is a useful feature of the scheme, for it secures for the future school the interest and patronage of the influential residents of the village.

166. I have already devoted more space in this Note than can well be spared to the description of this most interesting scheme for encouraging the education of the lower orders of the Bengal people. There can be no doubt that it promises to be the best scheme that has been tried. It takes as its basis the national schools of the country, and it improves them at a cost sufficiently small to admit of a really wide extension of the system. The schemes attempted hitherto failed in one or other of two ways, viz., either, (1) by establishing Government or grant-in-aid model schools which were filled by a class of the people far higher in the social scale than the labouring and agricultural population whom it was desired to influence; or (2) by attempting to encourage good teaching in village schools, the masters of which, however ready to take the offered rewards and to do their best to win them, were, from defective education, quite unable to carry out the desired reforms.

167. I do not mean to say that the new system affects only the labouring and agricultural population. In some parts of Bengal, perhaps, its principal effect is upon, what may be called, the middle classes of the people. This is shown by the following extract from the report of the Inspector of the Central, or first instituted, Circle :—

I tried to point out in my last annual report, as well as on other occasions, that the patshalas are not, and cannot be, schools for the masses *exclusively*. I showed in that report that they are primarily preparatory schools for the children of the higher and middle ranks; and at the same time being extremely cheap are attended largely by children of the lower orders.

In the other or Eastern Circle, it would seem that the scheme is more directly operative on the agricultural population as may be gathered from the following extract from the Inspector's report :—

I have heard it talked of, even in high quarters, that the patshala system is not working among the masses. This, I think, is far from being the truth, though it is certainly to be owned that it does not influence the masses alone,

it which you will, it comes to the same thing as regards the ryot who pays), Government receives less than one-fourth, having permitted private individuals to possess themselves of the remainder. Now this is a point of vast importance in considering the argument of the Lieutenant-Governor of Bengal as to his Province contributing a larger sum than other Provinces to the Imperial revenues; that has nothing to do with the question. Does Bengal contribute to Government expenditure such a proportion from the produce of its land as other Provinces do? That is the real question; and the only answer that can be given is, that it does not contribute more than a quarter of what it ought to do according to the above proportion: instead of 16 millions of land revenue, it gives something less than four. Therefore, so far as regards the financial argument, Government is called on to contribute to Bengal education from Imperial revenues a less sum than it contributes elsewhere; whereas, in fact, it contributes more in proportion to the aid from other sources. The question of an educational cess in Bengal, upon that portion of the rent of the land which Government has permitted to be alienated, ought to be fully considered; and if the justice and legality of such a cess is admitted, there can be no question as to its propriety, or rather necessity.

As regards the educational cess in the North-Western Provinces, Oudh, the Punjab, &c., I do not think the facts are clear: out of every Rs. 100 of rent payable to the intermediate proprietor, what sum does Government take as revenue? What sum does it leave to the proprietor? And whence do the cesses for education, roads, district posts, &c., come? And what is their total amount on the above 100 of rent? It would seem very necessary, with regard to future claims like that which the Bombay Government has already made, that we should know precisely the details of the arrangements made hitherto as regards an educational cess.

G. U. Y., 16-10-67.

I DARE say that the comparison drawn by Sir George Yule between the system of land revenue in Bombay and on this side of India, may be more or less correct. But I do not understand the former system sufficiently well to speak with confidence on the subject. I should say, however, that, while that system probably absorbs more of the actual rent or assets of an estate than on this side, that it certainly does not take all, or nearly all, the rent. But I would not enter into this point in the reply to Bengal; but, as I said on Wednesday in Council, Mr. Bayley should re-write the letter, making the arguments run continuously and oppositely, and leaving out all which does not bear on the Bengal letter, and which we desire to set before the Lieutenant-Governor.

This is, in a word, that cesses for education and other things, which, in the aggregate, amount to a large deduction from the proprietors, half of the rental are paid in the North-Western Provinces, &c., &c.; while in Bengal and Behar the revenue represents, on the average, very much less than the half rental, and no cesses come out of the surplus left to the proprietor; hence he can, and ought to, pay for education and other local purposes, whether Government supplement these payments or not, and that the Lieutenant-Governor should try and bring this about. As regards the cesses in the North-Western Provinces, Sir W. Muir can give them; and the reports from the Punjab and Central Provinces will give their cesses. But if there be a doubt, call officially for a return of them, but don't delay the answer to this letter on that account.

Of the schools I visited in the Burdwan Division (belonging to the other Inspector), some had a sensible falling off in attendance during the growing and reaping seasons, when laborers cannot forego the assistance of their children. These children will, on all hands, be allowed to belong to the masses.

My own Division, however, is peculiarly the land of the masses. In Dinagepore and Rungpore, I do really feel that I am working among the lower classes. There the bulk of the people are agriculturists, while the higher orders are almost unknown.

* * * * *

The diaries of Deputy Inspectors teem with names of villages composed entirely of agriculturists.

168. It would be wrong if I were to pass from the description of this scheme without mentioning the names of the Inspectors, * to whose able and zealous supervision the successful working of the system is doubtless due in no small degree.

* Baboo Bhoodeb Mookerjee, Central Division.
* Baboo Kasse Kanth Mookerjee, East Division.

169. A somewhat similar system was tried with less success in Assam, where it was attempted to improve the village schools by training the teachers at a normal school at Gowhatty. Recently two new normal schools have been opened at Tezapore and Seesaugor, and the subsidy allowances formerly given to the teachers in proportion to the number of pupils on their rolls have been re-distributed at fixed rates of Rs. 5 and 6 each for 114 schools. Better results are looked for.

170. The other systems of primary education in Bengal were thus described in the report of 1863-64:

The lower class of Government schools consists of the practising patshalas attached to the normal schools for training village "gurus" (to be mentioned below), and of some very cheap and elementary schools in Behar, which are at present far from being in a satisfactory condition. These latter have, for the most part, been working with untrained and unteachable masters, and little improvement is to be expected till this incubus is removed, and the present useless teachers are succeeded by men of a different stamp who have been properly instructed in the duties of their calling. An account of these schools will be found in Mr. Fallon's report printed in Appendix A.

* * * * *

The private schools of the lower class, in which the standard of instruction is such as is suitable for the education of the "masses," comprise some "circle" mission schools receiving allowances under the grant-in-aid rules; a large number of schools in the Central and South-East Divisions, established under what is called the "circle system;" the village patshalas, under the charge of the additional Inspectors in zillahs Burdwan, Nuddea, and Jessore; the indigenous schools, under improvement, in Behar and elsewhere, by a system of rewards; the subsidized village schools in Assam; and many missionary schools maintained with the aid of Government for the education of the Sonthals, Cossyahs, Kacharis, and other uncivilized tribes. For details regarding these schools, a reference must be made to the reports of the several Inspectors, which are annexed in Appendix A.

171. Of these, perhaps the circle system is the most important. It is thus described in the Bengal Report of 1863-64:

Former reports have described at length the system of circle schools originally brought into operation by Mr. Woodrow. The primary object of the scheme was the improvement of the indigenous village schools by giving rewards to the "gurus" and their pupils, and providing each "circle," which generally consisted of three schools, with a "circle teacher," whose duty was to give instruction in each school for two days a week in rotation. The plan, with such modifications as circumstances have suggested, is working with considerable success in the Central and South-East Divisions; but,



Have a revised return prepared of the relative incidents of taxation in each Government, omitting opium salt, and customs; and take *net* land revenue, that is, revenue which comes into the Treasury plus cost of collection, that is, of Native machinery, such as tehseldars, &c., but minus cesses, village officers' allowances of all kinds.

J. L., 18-10.

K. W. to Proceedings, 25th April 1868, Nos. 15 to 17.

WE have already (last October) pressed on the Government of Bengal the importance of endeavouring to induce the zemindars of Bengal, Behar, and Orissa to consent to a local cess for education; and Mr. Strachey has a letter now under preparation to the Lieutenant-Governor on this subject, as well as regards a cess for local roads. We might also bring the matter to the notice of the Government of Madras. I would circulate copies of Mr. Howell's Note to the different Local Governments for their general information. On the question of female education and the assistance to be given, there is a suggestion from the Lieutenant-Governor of the North-Western Provinces, now in circulation, which I proposed should be brought up in Council.

J. L., 11-4-68.

MR. HOWELL'S Note is, I think, an excellent one, and he deserves the acknowledgments of the Government for the care and ability with which it has been drawn up. I agree with Mr. Taylor that it should be circulated to the various Governments and Administrations, but I do not see that anything would be gained by the Government of India expressing, as Mr. Taylor has proposed, "its general concurrence in the summary of results" which Mr. Howell has given. I should prefer to circulate the Note without comment.

The most important question in regard to education that has now to be considered is, that of the means by which provision ought to be made for giving elementary instruction to the agricultural classes which form the great mass of the population in Bengal. The Government of India addressed the Government of Bengal on this subject on the 28th October last, but it seems desirable that the necessity should again be urged on the Lieutenant-Governor of providing from local sources, similar to those which exist in other Provinces, the funds without which no great extension of education is possible. It seems proper, at the same time, to insist on the necessity of making similar provision for the construction and maintenance of roads and other works of local utility. I have drafted a letter which I would propose to send to the Government of Bengal on this subject. It is attached to this Minute.

The Madras Government should, I think, be addressed as Mr. Taylor has proposed. I believe that, since Mr. Taylor's Minute was written, the remarks in Mr. Howell's Note, regarding female education, to which exception has been taken by Mr. Taylor, have been modified, and they do not require further notice.

J. S., 17-4-68.

as observed above, the schools are not mainly attended by the lower orders which are supposed to constitute the masses, and many of them have come to be good Vernacular schools of the middle class, competing successfully in the Vernacular Scholarship Examination. These schools, however, cannot generally be regarded as in any sense the representatives of pre-existing indigenous schools, since very few such schools were found in the Districts in which the scheme has been introduced.

The actual plan of operations is thus described by Mr. Martin:—"A good locality for a circle is fixed upon. If there is a *bona fide* 'guru' there, he is persuaded to admit the circle pundit; and then by his and other assistance two or more schools are established in neighbouring villages at the expense of the villagers, and placed under the care of young and intelligent men (chosen by the Deputy Inspector), who have received some education, and are capable of improving themselves with the assistance of the circle pundit. If there are no schools, the villagers are promised a pundit if they open schools attended by 120 pupils, and taught by men nominated by the Deputy Inspector, and as a suitable locality is fixed upon in the first instance (one, too, in which there is no chance of an aided school) there is generally little, if any, difficulty. When there has been a 'guru' of the old school, it generally occurs that within a short time he finds the work tedious and competition hopeless, and betakes himself to some other occupation, leaving the field to be worked by a set of young men taught in our own institutions."

In 1855 a grant of Rs. 1,500 per mensem was sanctioned for working the circle system, and this was subsequently divided in equal portions between the Central and South-East Divisions. Last year Mr. Martin having reported that he should have no difficulty in doubling the number of his circles within a very short time if the necessary funds were placed at his disposal, sanction was obtained for the establishment of 30 additional circles in his Division at a cost of Rs. 750 a month. The entire grant for circle schools amounts, therefore, at the present time, to Rs. 27,000 per annum, of which, Rs. 18,000 is assigned to the South-East Division, and Rs. 9,000 to the Central Division.

172. In 1864-65 an attempt was commenced to improve the Sanscrit "toles" in some parts of East Bengal. The Sanscrit "toles" are quite distinct from the patshalas, being schools in which the philosophy and religion of the Hindoos are taught through the medium of the Sanscrit language. The "tole" "gurus" exercise a considerable influence over the people, so that any improvement in the instruction which they give is an object of importance. The following account of the experiment is taken from the report of 1864-65:—

A grant of Rs. 350 has been sanctioned for one year for the introduction of an experimental measure in East Bengal for the improvement of indigenous Sanscrit "toles," by systematizing the instruction conveyed in them and improving its quality. A scheme of studies has been prepared, and scholarships and prizes have been offered to the "tole" students who pass an examination in the prescribed subjects with credit. Rewards are also promised to the pundits of those "toles" which send up successful candidates. Under this scheme, 11 "toles" have sent up 39 candidates for examination. The result was not known at the end of the year.

From the Inspector's report for 1865-66, the system appears to be at a stand-still, owing to "a hostile social movement" raised against it.



My object in proposing to circulate Mr. Howell's Note, with a brief review by the Government of India, was to secure for it greater attention and consideration than was bestowed upon Mr. Monteath's Note of last year. I believe that the latter was not even seen by the majority of the Civil Officers of the Local Administrations, and was evidently read by the officers of the Educational Department in a very superficial and perfunctory way. I do not object, however, to circulate "the Note" without comment, if the Council think that this will answer the purpose.

I think that the proposed letter to Bengal should go at once, and another to Madras in the sense of my remarks.

G. N. T., 24-4-68.

MEMORANDUM.

THE Governor General wishes it to be shown what other cesses are borne by the land in various parts of India besides the school or Educational Cess, and their rate of incidence on the Government *jumma* and in the rent respectively.

The most general of the cesses are those for roads and for the conveyance of the *dāk*.

But these do not represent by any means the whole of the burdens on the land. In various ways, as will be seen presently, the land supports the Village Police, and in some cases pays a small sum for local improvement.

And, besides, it bears also many other purely local charges, as those for putwarees and lumberdars in Upper Bengal, for village servants in Madras, &c.

Looking, however, for the present, mainly to those charges which, as it were, are levied by Government for local purposes, and putting aside the mixed purely local institutions supported by the villages at least for the present, the facts may be taken as follows:—

In the North-Western Provinces a circular of the 13th June 1866, issued by the Board of Revenue, gives the amount taken and the assets of the zemindar as follows:—

I.—Road Fund	...	...	...	...	$\frac{1}{2}$ per cent.
II.—School Cess	...	...	...	...	$\frac{1}{8}$ "
III.—District <i>Dāk</i>	...	...	...	...	$\frac{1}{8}$ "
IV.—Municipal	...	...	...	...	$3\frac{7}{8}$ "

or five per cent. on the assets. Adding these to the Government revenue, the deduction is 55 per cent. from the assets.

But the last item "Municipal" will require further explanation; for the present, therefore, it will be convenient to deal with only the Road Cess, *Dāk* Cess, and Educational Cess.

These, it will be perceived, amount in the North-Western Provinces to $51\frac{1}{8}$ per cent. of the net assets or zemindar's rent.

In the Central Provinces, as shown in my previous Note, the Government take out of the net rental $52\frac{1}{2}$ and in Oudh $51\frac{1}{2}$. In each of these sums is included a sum of one-eighth as "margin," while the Road and Educational Cesses are double in the Central Provinces what they are in Oudh and in the North-Western Provinces.

In the Punjab, the Road, *Dāk* and Educational Cesses are the same as in the North-Western Provinces.

The case of the Berars is somewhat different; there is a one per cent. road cess only, in addition to one per cent. for Education.

In Bombay and in Sindh, as described in my former Note, a cess of one anna in the rupee, or of $6\frac{1}{4}$ per cent. is levied.

In Bombay, the cess is devoted to educational purposes and to making roads in a proportion not yet exactly determined. In Sindh, one-half goes to certain special public works, the other half to various purposes, including Roads and Education.

In Madras, the only cess levied for any of these objects is the Road Cess.*

This is fixed by Act III. of 1866 (Madras) at a maximum of six pie per rupee of Government revenue, or $3\frac{1}{8}$ per cent.

In Bengal the only cess hitherto levied is the *Dāk* Cess under the local Act VIII. of 1862.

This fixes no certain percentage, but leaves the actual cost to be levied by a proportional rate on the *jumma*; the general average of this cess I have, however, found to be about $\frac{1}{8}$ per cent.

As to the question of "Municipal Cess" included in the North-Western Provinces, something, however, must be here said.

This was originally a Chowkeedaree or Village Police Cess. But the cess was, at its old rate, found insufficient to pay the Chowkeedars, and Act II. of 1865, which permitted a rate on houses and on *maafee* lands, was passed to supplement it.

At a Settlement Conference, however, at Nynce Tal, in 1866, the whole of the Settlement Officers, or the majority of them present, objected to the introduction of the Act, and to compensate for this, the cess was raised to its present limit. It seems, moreover, that there was added to it a small margin like that which

* Except in those few localities where a voluntary cess for educational purposes is levied, as explained in my previous Note.



has been formally allowed in the Central Provinces and in Oudh. This change was noted, but not explained fully, in a paragraph of the Report of the Settlement Conference at Nynce Tal in 1866. The words, in fact, hardly implied that the Chowkeedaree Cess had been so enormously increased: the matter was subsequently formally reported by the Board of Revenue to the Government of the North-Western Provinces; it was not separately reported to the Government of India, and the only notice of it in the North-Western Provinces' Proceedings is in the Tabular Return B.

The excess which the cess yields varies in different Districts. Mr. Wynne states that about Rs. 16,000, or $\frac{1}{4}$ per cent. on gross assets was the "margin" which resulted in the Saharunpore District, but this he believes is above the average.

If, therefore, it be assumed that the average margin is about $\frac{1}{8}$ of the net assets, as in Oudh and the Central Provinces, there will probably be little room for error; and the following Table will give, as nearly as can be ascertained, the result of the cesses for purely local purposes, and exclusive of Village Police, and their proportion to the Government *jumma*:—

		Road.	Education.	Dāk.	Municipal.	Special Public Works.	TOTAL.
North-Western Provinces	...	1	1	$\frac{1}{4}$	$\frac{1}{2}$	...	$2\frac{1}{2}$
Punjab	...	1	1	$\frac{1}{4}$	...	...	$2\frac{1}{4}$
Oudh	...	1	1	$\frac{1}{4}$	$\frac{1}{2}$	...	$2\frac{1}{2}$
Central Provinces	...	2	2	$\frac{1}{4}$	$\frac{1}{2}$	...	$4\frac{1}{2}$
Madras	...	$3\frac{1}{2}$ (maximum)		...	...	...	$3\frac{1}{2}$
Bombay	...	$6\frac{1}{2}$		...	...	...	...
Sindh	...	$3\frac{1}{2}$		...	*	$3\frac{1}{2}$	$6\frac{1}{2}$
Bengal	...	...	...	$\frac{1}{8}$	...	...	...
Berars	...	1	1	...	...	...	2

The incidence of these cesses, however, on the landholders is not shown by this Table; for the Government *jumma* varies greatly in its proportion to the net assets.

In the North-Western Provinces, Oudh, Central Provinces and Punjab, the Government *jumma* is supposed to represent, and probably nearly does represent, one-half the net assets.

In Madras, the *jumma* is supposed (so the Hon'ble Mr. Taylor informs me) to approximate to the same proportion of the rent.

In Bombay and the Berars the proportion is probably about 20† per cent. of the gross assets.

In Bengal, the only information obtainable is that the discrepancies are so enormously wide that no average can be guessed at. I am informed by the Secretary to the Board of Revenue that the sudder *jumma* is sometimes so low as to be only five per cent. of the assets.

In dealing, therefore, with Bengal, it seems to be a question whether the Government sudder *jumma* affords, as it stands, any basis on which to make a fair assessment at all, if that assessment is to be of any considerable amount; this, however, is a point which the Local Government will have to consider. Perhaps it may be found possible to use the principle of the Dāk Cess Act, and, as far as practicable, to assess each District or Pergunnah with the actual charges for Vernacular Education incurred in it. These might be raised by an assessment per biggah on the cultivated land which, if not heavy, could probably be locally distributed with tolerable fairness.

There are, however, as has been said, other burdens on the land also, as to which it is not easy to compare different Provinces with each other.

In the one instance of chowkeedars it has been seen how in the North-Western Provinces the Chowkeedaree Cess is levied in money, and reaches to somewhat more than $7\frac{1}{2}$ per cent. on the Government revenue.

In the Central Provinces and in Oudh, the Village Police are paid in some places in money, in which case the actual cost is levied on the village, in other places in land.

In the Punjab, the cess is wholly in money, and the actual amount is paid by the landholder, but it is deducted before the *jumma* is fixed, so that half the charge falls on Government.

In Bombay, and I believe in Sindh, the village watch is paid wholly by lands.

In Bengal, a lucid report by Mr. D. McNeile shows that the chowkeedar is sometimes paid by land, sometimes by the landholder, sometimes by contributions from the inhabitants, or by a combination of these modes of payment.

In Madras, the village watchmen are paid by a cess levied under Act IV. of 1864 (Madras); but here they are expressly declared by Mr. Robinson, the Inspector General of Police, to be in no sense Government servants, and on that ground he has refused to utilize them in the Police. The total cess in that Presidency for all village servants is limited to a maximum of one anna in the rupee.

* Included in Road and Education.

† This is, however, little more than a guess. Mr. Shaw Stewart told me he *thought* that this was the avowed maximum; in reality, however, the assessment is a very unequal one, the rice lands are ordinarily heavily assessed, while, in other instances, the proportion of rent certainly sometimes does not exceed 10 per cent. I have assumed the rates in the Berars to be the same, as they are assessed under the Bombay system.



In the North-Western Provinces, the Punjab, the Central Provinces, Oudh, the Bombay Presidency and Sindh, the remuneration of other Village Officers is provided also either by funds raised from the land, by *lands*, or by *hukhs*. It is impossible to obtain any data as to the incidence of these local burdens and of other similar municipal charges on the landholder.

In the North-Western Provinces, the Central Provinces, and in Punjab and Oudh, the payments for putwarees and lumberdars are paid by cesses, which vary within a limit of five to six per cent. on the *jumma*, and in the Punjab in some parts the "village expenses" are similarly fixed. In parts of the Bombay Presidency the latter were apparently also made a fixed payment under the name of "Mulvero," which is, I believe, now an asset of the local funds.

The local charges have, however, only been mentioned to indicate generally the expenses of landholders, and can hardly be considered as taxes or imposts laid by Government authority upon the land, for general or local purposes.

Excluding, too, the village Police, the charge for which is of uncertain incidence and varying amount except in the North-Western Provinces, where it is highest, and which is everywhere more or less a municipal institution, the only real cesses which are of the nature of pure imposts, are those given in the Table at page 2, and the proportion of these to Government *jumma* is, as there given, as follows:—

North-Western Provinces	...	...	...	2½ per cent.
Punjab	...	...	...	2½ "
Oudh	...	...	...	2½ "
Central Provinces	...	...	...	4½ "
Bombay and Sindh	...	...	...	6½ "
Berars	...	...	...	2 "
Madras	...	...	...	3½ "
Bengal	...	...	...	5/8 "

But when regarded with reference to the proportion which these cesses bear to the rent, the disproportion is somewhat less as regards Bombay and Sindh. Assuming the rent to be there as it ordinarily is, I believe half the gross assets, and 20 per cent. of the gross assets as the Government demand, the incidence of the cess on the net assets will only be 25 per cent.; on the other hand, in the Berars, the cesses will, on a similar calculation, fall more lightly still.

Or, in other words, the landholder pays cesses and all —

In the North-Western Provinces	...	...	...	51½ per cent. of his rent.
" Oudh	...	...	...	51½ "
" Punjab	...	...	...	51½ "
" Central Provinces	...	...	...	52½ "
" Madras	...	...	...	51½ "
" Bombay, Sindh	...	...	...	45 "
" Berar	...	...	...	41 "
				} approximately.

The *total* burden, then, is accordingly less in Bombay and Sindh than in any other Province except Berar, and in Bengal, in which last-named Province the Government *jumma* is uncertain, but probably everywhere very light, and the only cess levied purely nominal.

K. W. to Education Proceedings, 2nd May 1868, Nos. 3 to 5.

Financial Department Nos. 1570 and 1571.

THESE two Resolutions of the Financial Department are precisely in the direction which the Home Department has long since advocated that the cost of Vernacular Education must be met in Bengal, as elsewhere, not from the imperial, but from local, revenues.

The Resolutions may be communicated to Bengal and they supersede the necessity of orders upon the (2) applications recently received from a relaxation of the Grant-in-aid Rules in Chota Nagpore, and for model schools in Mymensing.

A. P. H., 4-4.

K. W. to Education Proceedings, 6th June 1868, Nos. 15 to 17.

THERE can be no harm in requesting the Bengal Government to bring this measure before the Council as soon as possible after the commencement of the next sittings, and not to postpone the sittings longer than the convenience of the Lieutenant-Governor and the Members absolutely requires. If this is done, the effects of the measure on the finance of next year can be estimated and allowed for.

It would be somewhat unreasonable to press the Bengal Council to go on with the measure *now*, i. e., in the hottest of the hot weather. When the rainy season begins, the Lieutenant-Governor starts for Assam.

H. S. M., 21-5.

If the Bengal Government cannot get the measure of local taxation through *this* session of their Legislative Council, I submit that their attention should be urgently drawn to an early introduction of a measure.

For, if they cannot do this in time for next budget, I would vote for bringing the Bengal zemindars under direct imperial taxation.

One of the reasons why Mr. Massey let these gentlemen off at last License Tax, was the prospect of their being taxed locally.



If they show any inclination to *defer* this prospect, we might fall back on imperial taxation.

If any such opinion were entertained by the Government of India, it might be well perhaps to indicate it to Bengal Government.

R. T., 26-5.

I SEE no reason for assuming that the Bengal Government has any intention or desire to delay unduly the introduction of the necessary measure into the Legislative Council. The Lieutenant-Governor seems to me to have fully accepted the policy laid down by the Government of India, and I think it would be very unwise to say one word which might make it appear to him that we entertain any doubts upon the subject. When the Lieutenant-Governor says that a measure so important cannot be brought forward during the present session, I think that he says no more than what is perfectly true and reasonable. I would write, in reply, that the Government of India has already stated that it leaves this subject in the hands of the Lieutenant-Governor, and that it has complete confidence that His Honor will carry out the necessary measures in the manner which their great importance demands. While the Government of India concurs with His Honor in the opinion that the proposed measure cannot be brought forward during the present session of the Bengal Legislative Council, it hopes that His Honor will allow no delay to take place which can possibly be avoided, it being on all grounds highly advisable that a question of this sort, which will be one of great interest to the most influential class of the Native population of Bengal, and which is of high importance to the progress of the country, should not remain pending longer than is absolutely necessary.

With regard to Sir R. Temple's remarks, I cannot see that this subject has any direct connection with the question of imperial taxation. The proposed local taxation of the Bengal landholders will in no way affect their liability to further imperial taxation, if such taxation should be considered expedient. When the proposed local taxes have been imposed, all that will have been done will be this, that landholders in Bengal will have been placed in the same position as regards liability to local burdens, which is already held by landholders in most other parts of India.

J. S. 29-5.

I AGREE with Mr. Strachey, and would reply to Bengal as he proposes.

G. N. T., 30-5

YES.—J. L.

I AGREE with Mr. Strachey in the view he takes of the Lieutenant-Governor's communication, and I would reply to his Honor as he suggests.

At the same time I think we must not allow ourselves to be carried away by a too nice distinction between forms or names of taxation. It may be very true that, in the matter of local taxes, Bengal is like all the other Provinces. But that is no reason why she should not resent their imposition. Her impatience would probably, on the contrary, be in proportion to her want of custom in the matter. Sir Richard Temple is correct in his assumption that it was in Mr. Massey's mind that the compensation for the certificate duty in the case of the Bengal zemindars might be found in a system of *local* taxes for Education and District roads.

W. R. M., 24-5.

K. W. to Education Proceedings, January 1870, Nos. 1 to 104.

THE only direct bearing that this letter has on the cess question is (paragraphs 1 and 4) that the Director of Public Instruction is in favor of local taxation, but this bearing is not very material, because (in his last paragraph) the Director of Public Instruction admits that he is "not concerned" with the main point on which he was consulted.

A. P. H., 1-7.

E. C. B., 2-7.

Has been read. May be placed with the other papers.

B. H. E., 5-7.

From the Government of Bengal, No. 1768, dated 30th April 1869.

At last the Bengal Government submits a reply on the subject of lower class Vernacular Education in Bengal.

As this subject has been under discussion since 1854, perhaps an outline of the discussion will not be out of place.

But even a mere outline of a discussion of 15 years' duration can hardly, if intelligible, be brief.

Prior to 1854 all the Educational systems in India were directed almost exclusively to the higher classes. The Government has originally but one lakh of Rupees to spend annually on Education, and it was thought futile to attempt to do more than educate a few of the higher classes, by whom it was hoped the benefits of education might in time be made known to the masses below. This view was held most strongly in Bengal, in which Province no attempt had been made, as elsewhere, to introduce a popular system based on local taxation. Then came the despatch of 1854, the main object of which was to turn the attention of the Government away from those classes who were able to help themselves, and to direct it on those that were not. With this object, regular Educational departments were introduced into each Province; the grant-in-aid system was established, and large additional expenditure was sanctioned. The policy of the despatch was to turn the direct efforts of the Government on to the great mass of the people; the middle classes were to come under the grant-in-aid system, while for the higher classes the existing colleges and superior schools, supervised by the new University, were all that



the Government need provide. As, however, the tendency to confine education to the higher classes was strongest in Bengal, so was the introduction of the new policy most strongly enjoined on Bengal. It was remarked that "very little has hitherto been done in Bengal for the education of the mass of the people; * * * the attention of the Government of Bengal should be seriously directed to the consideration of some plan for the encouragement of indigenous schools, and the education of the lower classes. The higher classes will now be gradually called upon to depend more on themselves, and your attention has been more especially directed to the education of the middle and lower classes."

The same view was repeated with equal force and distinctness in the despatch of 1859, and as it has been found that the grant-in-aid system was not likely to reach the mass of the people, the Secretary of State urged the introduction into Bengal of a compulsory rate on the model of the North-Western cess for the purpose of providing means of education for the population immediately connected with the land, who generally, in India, may be called "the masses." The Secretary of State's words were as follows:—"The several existing Inspectors of Schools in Bengal are of opinion that an Education rate might, without difficulty, be introduced into that Presidency, and it seems most improbable that the levy of such a rate under the direct authority of Government would be acquiesced in with far more readiness and with less dislike than a nominally voluntary rate proposed by the local Officers."

The policy of the despatches of 1854 and 1859 was repeated in Sir Charles Wood's subsequent despatches, and is still held, it is believed, by the Home Government.

It might have been thought that a distinct policy so clearly defined would have been accepted and followed by the Government of Bengal. But this policy was never enforced by the Government of India, and hence the instructions of the Home Government led only (in the words of Mr. Monteth's Note) to "a prolonged discussion." The Government of India wished to carry out the views of the Home Government, and to introduce a direct system of popular education; while the Local Government contemplated a system of grants-in-aid to lower class schools, and asked for a relaxation of the grant-in-aid rules in its favor.

In 1860-61, however, Sir J. P. Grant, then the Lieutenant-Governor, devised what is known as the model patshala scheme of training the indigenous village school masters, and this was experimentally sanctioned by the Government of India, and was carried out in three selected Districts, in each of which a normal school for village school masters was established. The scheme promised very well, and shortly afterwards was extended to other Districts; but it was soon found that as there was no Educational fund in Bengal similar to that raised by cesses in other Provinces, the full extension of the patshala scheme to the whole Province was, on financial grounds, impossible. In 1867 the Financial Department estimated that if the scheme were extended to only 37 Districts in Bengal, the charge upon the imperial revenues would be Rs. 23,31,000 annually, or more than six per cent. of the entire land revenue of the Province. Obviously, therefore either the patshala scheme must be given up, or the Local Government must, as in other Provinces, find local funds to support it.

In October 1867, the Home Department took up the question, and with more weight than it had hitherto done, urged the introduction into Bengal of a local cess on the model of the North-West cess. The Home Department argued that in no part of India could a cess upon the land be more fairly levied than in Bengal, because, since the permanent settlement, the area of cultivation and the prices of produce had enormously increased,

* This letter was issued upon the General Note on Education 1866-67, in which particular stress was laid upon the contract between the Bengal Educational system and the orders of the Home Government, and was "fully approved" by the Secretary of State (despatch No. 22, dated 28th October 1868).

while the imperial demand had remained stationary. Again in *April 1868, the Home Department still more forcibly declared that the neglect of education for the masses in Bengal was "a reproach to Government that should be borne no longer;" that a cess on the model of the cesses in Northern and Western India must be introduced, and the Governor General in Council distinctly declared that "he would not consent even to discuss the subject any longer."

Unfortunately in the Home Department's letter of October, an expression occurs which has caused in the minds of the Bengal authorities a good deal of misapprehension of the wishes of the Government of India. Paragraph 12 of that letter runs as follows:—"The main burden of Vernacular Education in Bengal should fall not on the imperial revenues, but, as elsewhere, on the proprietors of the land."

All that was intended by this was that the main burden of Vernacular Education, *i. e.*, the primary part of it for the agricultural population, should, as elsewhere, fall on the proprietors of the land. But the omission of the words "*for the agricultural population*" has led the Bengal Government to believe that the Government of India wishes to make the landowners pay for primary education altogether, whether in towns or villages. This is evident from the fact that in his letter to the Landholders' Association, the Lieutenant-Governor himself admits "that it is evident that a tax specially levied for the education of the agricultural classes should fall on the land;" whereas in paragraphs 29 and 30 of his present letter to the Government of India, the Lieutenant-Governor strongly protests against the view that the landholders should have to pay the *entire* charge of primary education. The same misapprehension occurs in the letters from Mr. Money, Mr. Chapman, and Rajendra Lall Mitter. Mr. Money admits (paragraph 8) that education should be enforced, primarily, by *local taxation*, and yet almost his entire letter is to prove that in no country is primary education an entire charge on the land, and that there are special reasons connected with the permanent settlement why the Bengal landholders should be exempt from such a charge. Similarly, Mr. Chapman states, "I do not dispute the justice or propriety of the determination of the Government of India that cesses shall be levied. I have long ago come to the conclusion that the advance of civilization in these parts imperatively demands the development of local resources and the creation of local revenue;" and yet, similarly, Mr. Chapman goes on to protest against the supposed view of the Government of India that the entire charge should fall on the land.

Lastly, Baboo Rajendra Lall Mitter, paragraph 4, states that "no one in his senses will deny the propriety and desirability of extending education to all classes of the people;" and then (paragraph 19) he goes on to protest strongly on the grounds of equity and the permanent settlement against the whole charge being thrown on the land.

* I am confirmed in this view because in his minute of March 1868 (on the Government of Bengal) the Lieutenant-Governor very strongly advocates local taxation "if education is to be extended to the masses who hitherto have been barely touched. * * But for education and other purposes it is undoubted that if Bengal is to advance and improve, local taxation must be resorted to."

* In fact, as far as I can make out, both the Lieutenant-Governor and all the principal authorities whom he has consulted, and whose replies are enclosed, are not opposed to what the Government of India really intended, *i. e.*, to raise a cess on the landowners for the education of the agricultural population; but they are opposed to the mistaken view that the *entire* charge of Vernacular Education should fall on the land.

This is a very important point, which will be further noticed below in examining the Lieutenant-Governor's letter in detail.

With this premise, I now proceed to examine the Lieutenant-Governor's letter in detail.

In the first place it will be noticed that the Bengal Government consulted all the Commissioners of Divisions, and that the only replies forwarded are those adverse to the proposed cess. That gentlemen like "Baboo Joykissen Mookerjee, zemindar," should oppose the view that the entire charge of Vernacular Education in Bengal should devolve on the land, is only to be expected.

The Lieutenant-Governor's argument commences at paragraph 7.

Paras. 7-10. In these paragraphs the Lieutenant-Governor argues that, although the cess has been imposed voluntarily on the landowners of the permanently settled Districts of Benares, yet it would be quite futile to attempt to levy the same tax as a voluntary measure in Bengal. The Government of India will probably admit this argument very readily. The cess levied in Benares is probably not generally understood to be voluntary, and when it is so understood, no doubt some excuse will be made to evade it. The Government of India will quite agree that voluntary taxation cannot be relied on to support a sound system of popular education. This conclusion was arrived at in 1859, and has been confirmed by all subsequent experience, and notably in Madras. But the curious part of the Lieutenant-Governor's argument is that having arrived at this conclusion in paragraph 7, and having called special attention to the ill effects of "compromising the dignity of Government by placing Government servants in the light of unfortunate and often unsuccessful applicants for pecuniary contributions for objects which the Government is confessedly very anxious to promote," the Lieutenant-Governor (paragraph 37) states that if the compulsory cess be abandoned (as he urges), "he is fully prepared on his part to do all in his power to reduce the imperial contributions by calling upon private munificence to bear a continually-increasing share of the expenses of higher education."

This seems very inconsistent in any point of view.

* *Article VII.*—To prevent any misconstruction of the foregoing Articles, the Governor General in Council thinks it necessary to make the following declarations to the zemindars, independent talookdars, and other actual proprietors of land :—

It being the duty of the ruling power to protect all classes of people, and more particularly those who from their situation are most helpless, the Governor General in Council will, whenever he may deem it proper, enact such Regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil; and no zemindar, independent talookdar, or other actual proprietor of land, shall be entitled on this account to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay.

Paras. 10 to 19 are objections, not to the principle of a cess on the landholders for the education of the agricultural population, but are based on the difficulties of detail in apportioning that cess fairly. No doubt there are great difficulties. The Government will admit that all persons deriving profits from land not inherited since the permanent settlement, have, no doubt, paid the market price for the land on the understanding that the permanent settlement rendered any further impost on the land impossible. To such persons the proposed cess will be certainly additional and special taxation, and the question is whether the terms of the permanent settlement bar such taxation. It is submitted that Article VII.* of the permanent settlement not only does not bar such taxation, but may fairly be interpreted to contemplate it, always having regard to the fact that such special and additional taxation be not for imperial purposes, but for the benefit of the agricultural classes only.

But the Lieutenant-Governor himself best answers his own objections as to the right to impose a cess, and the means of levying it, because, at the end of his letter, he states that he has no objection to a road cess to be paid by these very persons whom he considers it unjust to tax for education, and on whom the apportionment of the rate of charge is, owing to the complexity of tenures and sub-tenures, such an insuperable difficulty!

On this point also the Lieutenant-Governor seems fully to answer himself.

Paras. 20 to 25.—This is the substance of the letter. The Lieutenant-Governor lays great stress on an argument from Mill, that the land revenue in India is not taxation at all, but is a portion of the rent reserved from the beginning by the State; (2) that the Government demand on the land can be increased in other parts of India, because there the State "has never waived the right of retaining to itself such portions as it may think proper of the increase of rent," and that on this account the so-called cesses in Northern and Western India are really not taxation proper at all, but only portions of the imperial demand, which the Government might have taken entirely to itself, but which it has preferred to set aside for local purposes; (3) that as the imperial demand in Bengal has been fixed and determined by law, any cess now imposed would differ from the cesses in Northern India, and be taxation proper on the land; whereas, according to Mr. Mill, the permanent settlement exactly places the Government of India, by express stipulation, in the very position which the Government of England is placed by mere desuetude of the exercise of its right, owing to the land tax in England not having varied since the beginning of the last century: that is to say, the land tax in England cannot (according to Mill) be raised, because the Government has not raised it for 150 years, still less in Bengal can it be raised, not only because it has not been raised for nearly 80 years, but also because the Government, nearly 80 years ago, specially agreed not to raise it; (4) finally, Mr. Wilson and Sir B. Peacock are quoted to show that the landowners in Bengal cannot be subject to any special taxation, but only to "a general tax that applies to all others."

In reply to these arguments, it is submitted that the quotation from Mill has no kind of application to the point at issue. Mill's remarks, as the context shows, relate entirely to imperial taxation for imperial purposes; whereas the cess which the Government wishes to raise in Bengal is purely a local cess for local purposes, and will not come into the imperial exchequer at all. Indeed, the main drift of Mill's argument is that the land *should* bear some of the burdens of the increasing requirements of the progress of society, because the landlords "grow richer as it were in their sleep without working, risking, or economising," and this is exactly the view of the Government of India. Moreover, as noticed above, all these objections to the levy on the land of a cess for education, apply equally to the levy of a cess for roads, and the Lieutenant-Governor agrees to levy a cess for roads.

The Government of India has never held, I believe, any other theory about the land revenue than that propounded by Mr. Mill. The land revenue has been repeatedly declared to be not taxation, but rent, and so far the Government will agree with Mr. Grey. But (2) the Lieutenant-Governor is wrong in stating that in Northern India the Government has never waived its rights to any portion of the increase of rent. On the contrary, the Government has limited in the most distinct way its right to anything beyond 50 per cent. of the net profits of the land, and having done this, it has taken the cesses from the remaining 50 per cent., which, but



for these cesses, would have remained in full to the landowner. Mr. Grey's theory of the cess as stated in paragraph 22 is quite incorrect. The true theory is stated in paragraphs 5 to 9 of the Government letter of the 28th October:—

"5. As a matter of fact, the State has never undertaken to provide funds for the education of the mass of the people.

"6. Consequently, as was originally the case in Bengal so in the North-Western Provinces, the proportion of the rent taken as revenue by Government has been fixed on calculations into which the element of a provision for the general education of the people did not enter.

"7. In the recent settlements in Upper India, the limit of the imperial demand has been fixed at 50 per cent. of the *net* assets, and this would have been its limit, even if no further provision by a distinct cess had been expedient for educational purposes.

"8. The Educational cess, on the other hand, varies in amount according to local requirements, and is, accordingly, clearly taken from the proprietors of the soil as a separate tax, for special local purposes. It is no doubt a true tax, for it is not voluntary; although, in the Upper Provinces of Bengal, from the circumstances under which it has been levied, the objects to which, and the manner in which it is applied, it is probably not unpopular.

"9. But it is altogether separate from the imperial revenue, and if it became impossible for any special reasons to apply its proceeds to the purposes for which it is designed, it would not be levied at all."

In reply to the third argument, it may be urged that as Mr. Grey himself admits the permanent settlement

* Except in Bengal and Madras, cesses exist all over India, and the Madras Government, like Bengal, has been told to raise one.

"does not entitle the zemindar to evade his just share of the taxation of the country;" and as the Government intends to lay upon all the rest of the landholders* in India the burden of local taxation for the education of the agricultural

population, there is no reason why the Bengal landholder should evade this burden.

The Lieutenant-Governor in paragraph 18 argues that the landholders in Bengal are, as a rule, very poor. But this statement is inconsistent with what is stated in paragraph 36, that "more persons in Bengal than elsewhere have acquired more or less independence from the profits of the land" owing to the permanent settlement. It is also quite opposed to what Mr. Chapman states, in paragraph 10, that the proprietors of land in Bengal "divide among them annually a profit of at least 10 millions sterling;" confirmed as this is by Rajendra Lall Mitter in paragraph 22 that the "talookdars and putneedars' incomes are reckoned by thousands."

It is of course obvious that the permanent settlement has left more money with those who get profits from land in Bengal than in any other Province, and it is upon these profits that the Government of India wishes to impose a small cess for the benefit of the agricultural population.

Lastly, as to the quotations from Mr. Wilson. They do not apply (1) to local taxation, specially if the local rate for education were made general in Bengal, that is, if it were followed by a similar cess on towns. And it should be remembered that in the very same speech, Mr. Wilson went on to say: "I am aware that much discussion has taken place from time to time as to the right to tax the zemindars and other intermediate proprietors under the perpetual land settlement. Sir, the Government have given their most attentive consideration to this claim of exemption, and I must say the more I have looked into it the more I am convinced that a more illusive claim could not be set up."

"The only nobility which India now has or is likely to have, must chiefly be these wealthy owners of permanently settled estates, the whole improved value of which must go exclusively to them, while in all other parts of India the Government on the part of the public will share it. Well, but, Sir, are we to base a future policy upon the exemption from taxation of the richest and only privileged classes in India?"

As to the quotation from Sir B. Peacock, I put up the speech referred to. It will be seen that there is nothing in this speech any more than there is in Mr. Wilson's, which bars the levy of a *local* cess on the land, always provided that the cess be devoted to the agricultural population, that it be no more than is levied on landholders in other parts of India, and that (as urged by the Lieutenant-Governor) it be *general* on towns and villages. Sir B. Peacock says that that the jumma fixed at the permanent settlement cannot be altered; but *jumma* means the *imperial* demand, and the Government never had any intention of altering the imperial demand in Bengal.

Paras. 26 & 27.—The Lieutenant-Governor urges that Bengal already pays more taxes than any other Province; and that on this account Bengal should be exempted from any special taxation; and that if any fresh taxation is necessary, it should be imperial and not local.

It will be for the Financial Department to test the accuracy of the Lieutenant-Governor's figures, but even if they are correct, they prove nothing. What does the Lieutenant-Governor mean by comparing the taxation of one *Province* with another? Provinces are only arbitrary distinctions made for the purposes of Government, and liable at any time to be altered. The only comparison upon which any argument can be founded must be the average incidence of taxation per head of the population. Looked at in this light, it will be seen from the annexed Table that Bengal has no claim on this ground to exemption from a local tax which is being levied in other Provinces.

	Population.	Total proceeds of Abkaree, Assessed Taxes, Salt and Stamps.	Average incidence of taxation per head of the popu- lation.
		£	Rs. A. P.
Bengal	40,000,000	19,302,467	4 13 2
North-Western Provinces	30,261,641	8,324,282	2 12 0
Punjab	15,166,157	5,807,160	3 13 3
Madras	28,276,256	9,686,392	3 6 9
Bombay	15,775,113	8,452,059	5 5 8

Paras. 29 & 30.—Mr. Grey protests against the entire charge of primary education being thrown on the land. But this protest, as above shown, is directed against paragraph 12 of the Government of India letter of October 1867, and will doubtless be withdrawn when the Lieutenant-Governor is informed that the Government of India only wishes to tax the land for the benefit of the agricultural population, and that a similar cess must be levied from towns for the town population.

As to the probability of a small cess turning the current against education, it may be urged that in those Provinces where compulsory cesses exist, no such results are shown. On the contrary, the voluntary contributions to education made in the North-Western Provinces and Oudh are larger in proportion than those in Bengal and Madras, where no cesses exist.

Paras. 31 & 32.—That the Government of India in May 1859 admitted that a cess could not be imposed in Bengal is certainly very unfortunate, but a reference to those papers will show that the true nature of the cess in the North-Western Provinces was not then understood. In fact, when the Governor General expressed his opinion that a cess was impracticable in Bengal, he ordered in the same note an enquiry to be made in the Punjab and North-Western Provinces as to the real nature of the cess in those Provinces. In any case, although the Government of that day expressed an opinion adverse to the introduction of a cess into Bengal, such an opinion can hardly be considered binding on the present Government, which sees before it what such cesses are effecting in other Provinces.

Paras. 33—35.—The Lieutenant-Governor defines what he means by mass education, and quotes a missionary friend of Mr. Chapman's in favor of the existing indigenous schools, which are not taken into account in any statement of the Government system of education. Who this particular missionary is does not appear, but if the Government wishes to see what the missionaries as a body think of the existing indigenous schools, and what are their earnest desires on the question, I beg to refer to the memorial on the subject submitted in September last by a large and influential body of missionaries. It will be seen that these gentlemen are of opinion "that the great mass of the people in Bengal is sunk in brutish ignorance," and that as to the quality of indigenous education, "the mental training is next to nothing, the moral influence must be often evil rather than good." Moreover, in 1859-60 elaborate enquiries were instituted by the Bengal Education Department into the character of the indigenous education which Mr. Grey now extols. It was found that the indigenous village teacher is "a disseminator of false philosophy, wrong grammar, and is a perfect ignoramus in geography, history, and all the rudimentary branches of study required in a good secular education" (Dr. Lees' letter, 10th October 1859). In this view the Government will not probably accept Mr. Grey's low estimate of the importance of "nothing more than the substitution of the European for the indigenous method of primary education." Such a substitution is very desirable, and is actually the main object of the patshala scheme.

What the Government of India means by mass education is, I believe, correctly described in the latter portion of the Lieutenant-Governor's 33rd paragraph to raise the intellectual status of the masses who will remain, as before, agriculturists, laborers, or artisans, but with a fair knowledge of reading, writing, and elementary arithmetic. This is the object that Mr. Thomason had in view when he established the cess in the North-Western Provinces, and this is the object of the Oudh cess, as stated in the words of the Director, "to place a school under a well-trained and fairly-paid teacher within two and a half miles of each child in the Province." This object seems to fulfil what is generally considered to be the duty of Government in the matter of primary education, and exactly meets the requirements of the Educational despatch of 1854. Why then should this object in Bengal alone be left "to work itself out by the gradual progress of time?" Mr. Grey's argument is precisely what Mr. Halliday urged ten years ago, and the then Government refused most strongly to accept.

Para. 36.—Lastly, the Lieutenant-Governor urges what has been already done in Bengal by the voluntary system, and gives figures to prove that, up to the present time, the proportion which local expenditure bears to State expenditure on education of all kinds is as great in Bengal as elsewhere; and if allowance be made for private colleges and schools, indigenous schools and *toles* to which the State contributes nothing, and which are believed to be proportionately more numerous in Bengal than elsewhere, the comparison will be still more favorable.

But these figures do not correctly represent the private expenditure on education, because (as Sir A. Grant has stated in a recent report) it is quite impossible to guarantee the correctness of the amounts reported to have been spent by school managers. Even the Bengal Director in his last report makes an admission very much to the same effect. In a Note of Mr. Chapman's of 1859, I find it stated that it has been believed in Bengal that many so called grant-in-aid schools are in fact supported exclusively by Government, "the whole staff of teachers and managers periodically submitting fraudulent returns and receipts to make out the expenditure." Moreover, as there is no kind of doubt about the imperial grant, every Rupee put down being paid from the imperial treasury, and as there is confessedly great uncertainty about the private expenditure, a comparison between the two gives us no sure data for any conclusion. But a comparison can very fairly be made between what is raised by a cess and the imperial grant, because the proceeds of both are equally certain. Again, even if the Lieutenant-Governor's figures are correct, they supply no argument why mass education, as defined by himself, of which the Lieutenant-Governor himself confesses "there is little or none in Bengal," should not be introduced, or at least the attempt be made to introduce it as it has been made elsewhere. The Lieutenant-Governor has himself admitted that the voluntary system can never effect this, and yet in this paragraph he wishes to rely on the voluntary system for it.

Paras. 37 & 38.—Lastly, it will be seen that while the Lieutenant-Governor earnestly deprecates the cess for education, he states his readiness to impose a cess for roads.

Hence, as above shown, it is not to a cess which he objects, but to a cess for education. The Lieutenant-Governor says that "a moderate annual increase to the imperial grant will be wanted for the improved patshala scheme." This moderate increase, I have above shown, will be 23 lakhs of Rupees if the scheme is to be extended into 37 Districts of Bengal.

It is for the Government now to close this long discussion of 15 years' duration, and to decide finally whether this annual increase can be allowed from imperial funds; whether the idea of a cess is altogether to be given up, and the charge for mass education in Bengal be accepted as an imperial one; or, if the charge is to be an imperial one, whether it be met by a re-apportionment of the Government grant.

On the whole, it will probably be admitted that the Lieutenant-Governor's letter is not a satisfactory one, *first*, because he wrote under the great disadvantage of not fully understanding what the Government of India wanted; and *secondly*, because having made up his mind against what he supposed to be the view of the Government of India, he has merely arrayed his arguments, old and new, to support a foregone conclusion. But these arguments are not conclusive against the real views of the Government of India. I venture to think that

if the Lieutenant-Governor were told clearly what the Government desires, *i. e.*, to see the means of primary education for the rural population provided by a cess on the land, and supplemented by an equivalent cess on towns for the town population; if he be told that the cess will thus be general on all, and will place the landowners in Bengal merely in the same position, as regards the cess, as the landowners in other Provinces; if the fallacy of his view of the cesses of Northern India be made clear; if he be asked to pass a local Act on the model of the Bombay Act for works of local public utility and improvement, calculated to promote the local public health, education and convenience; and if he be assured that the funds so raised will be entirely a local fund, and that it will be open to the local Committee to expend such funds in such proportions on roads, schools, hospitals, markets, and the like, as the Lieutenant-Governor may approve, I do not think that there is anything in the present letter to give ground for the belief that he will offer any further objections. All the authorities whose letters are forwarded are in favor of a local fund of this kind*—Mr. Chapman conspicuously so. And certainly such a fund would, in the words of the despatch of 1854, do what is urgently needed in Bengal—it would “foster a spirit of reliance upon local exertions, and of combination for local purposes, which is of itself of no mean importance to the well-being of a nation.”

In conclusion, I have only to say that if any member of the Government will peruse the voluminous references connected with this case, he will find that Mr. Grey has reproduced in 1869 arguments brought forward and disposed of in 1859, and this discovery will probably lead to the conclusion that the Government of India was right in deciding in April last year that the necessity of mass education in Bengal is a subject which “the Governor General in Council will not consent any further even to discuss.”

Possibly, too, it may be thought that the Lieutenant-Governor would have done better if he had really accepted this position then, as it was intended, instead of spending a year and a half in finding elaborate arguments for further discussion.

In coming to a final decision on this subject the Government should not overlook what Lord Dalhousie wrote about it in 1853. He said,—

“*Para. 4.* The sanction which the Lieutenant-Governor in these words solicited for an increase of the

Extract from a Minute by the Marquis of Dalhousie, dated the 25th October 1853, on Vernacular Education in India.

means, which experience has shown to be capable of producing such rich and early fruit, I now most gladly and gratefully propose, and while I cannot refrain from recording anew, in this place, my deep regret that the ear which would have heard this welcome sanction given with so much joy, is now dull in death, I desire at the same time to add the expression of my feeling, that even though Mr. Thomason had left no other memorial of his public life behind him, this system of general Vernacular Education, which is all his own, would have sufficed to build up for him a noble and abiding monument of his earthly career.

“5. I beg leave to recommend, in the strongest terms to the Hon’ble Court of Directors, that full sanction should be given to the extension of the scheme of Vernacular Education to all the Districts within the jurisdiction of the North-Western Provinces, with every adjunct which may be necessary for its complete efficiency.

“6. I feel that I should very imperfectly discharge the obligations that rest upon me as the head of the Government of India, if, with such a record before me as that which has been this day submitted to the Council, I were to stop short at the recommendations already proposed.

“These will provide for the wants of the North-Western Provinces; but other vast Governments remain, with ‘a people as capable of learning’ as those in Hindostan, and ‘a population’ still more ‘teeming.’ There, too, the ‘same wants prevail, and the same moral obligation rests upon the Government to exert itself for the purpose of dispelling the present ignorance.’

“Those wants ought to be provided for: those obligations ought to be met.

“7. Allusion is made by the Secretary to the Council of Education, in his report on the Vernacular schools in the North-Western Provinces, to ‘the utter failure of the scheme of Vernacular Education adopted in Bengal among a more intelligent, docile, and less prejudiced people than those of the North-Western Provinces.’ But he adds the encouraging assurance, that he ‘is convinced that the scheme above referred to is not only the best adapted to leaven the ignorance of the agricultural population of the North-Western Provinces, but is also the plan best suited for the Vernacular Education of the mass of the people of Bengal and Behar.’

“Since this is so, I hold it the plain duty of the Government of India at once to place within the reach of the people of Bengal and Behar those means of education which, notwithstanding our anxiety to do so, we have hitherto failed in presenting to them in an acceptable form; but which we are told upon the experienced authority of Dr. Mouat are to be found in the successful scheme of the Lieutenant-Governor before us.”

A. H., 28-5-69.

Educational and Road cess in Bengal.

I do not believe that the Lieutenant-Governor really was under any misapprehension as to the meaning of the Government of India in regard to Vernacular Education. The question of town education is, though connected, a subject partially dissociated. Some of his correspondents who have little experience in educational matters have made the mistake. But the Lieutenant-Governor, in paragraphs 16 to 19, is in error and very ludicrously. Nobody for a moment should have supposed that only those under direct engagements with Government were meant to be taxed. It is notorious that proprietary rights are held in Bengal, often, in a multitude of infeudations and sub-infeudations, endless in their extent and variety.

The “gross rental” was distinctly specified by the Government of India as the *measure of the cess*, and the latter was clearly intended to fall on all who shared the former.

The same error pervades the paragraph about Assam (last half of paragraph 10). The Government is no more *really* proprietor in Assam than it is in the North-Western Provinces. It is only proprietor if it assumes the right to fully rack-rent the tenant: and this, I believe, it now does not do in Assam or anywhere else, and never will do again.

In the quotation from Mr. Mill, it seems to me that the whole arguments make for the position of the Government of India. The apparent argument of the Lieutenant-Governor is, that Government has expressly waived its right to its admitted rightful share of the produce of the land in Bengal; but it has waived its right at any rate for a fixed period everywhere as much as in Bengal, so far as regards imperial revenues.

It has *not*, however, waived its right in Bengal or anywhere to impose *local cesses*. In fact, it may be said that by the tenor of the Regulation which made the decennial settlement, the right was especially reserved, for it stipulated that Government should take a portion of the assets as clear net revenue, and it carefully threw upon the zemindar the burden of all *local requirements* (see Regulation VIII. of 1793, sections 72 and 96). In fact, as regards roads, dawks, &c., &c., the zemindars have ever since borne this burden; and if it be shown, as can easily be shown, *1st*, that education, at any rate primary local education, was not, when the permanent settlement was made, acknowledged as a fair charge on imperial revenues, and that it never has been since so acknowledged; and *2ndly*, that it is in its nature one fairly to be borne by a local cess, the argument from the perpetual settlement falls to the ground.

I am not disposed to deny that the Governments of India and the North-Western Provinces have made mistakes to which the Government of Bengal now clings, and have admitted that the Educational cess was a portion of imperial revenues devoted to local uses, &c. This fallacy was, however, thoroughly exploded by the letter of the 28th October 1867, and Mr. Grey has no right to use the argument which has been thus disavowed. Nothing is more important to insist upon than this point, for the moment that the question is shown to be one of a *local cess* and not of an imperial tax, as above said, the arguments from Mr. Mill and the perpetual settlement vanish.

The real arguments in the Lieutenant-Governor's hands, which it is difficult to meet are those in the beginning and in the latter part of his letter: *first*, that even if a cess be raised, its burden will fall on all, while its results will be very partial, owing merely to the enormous numbers of the masses to which primary education should be extended. There is very great force in this argument, and it is one which the Government of India cannot yet hope to meet, but the Lieutenant-Governor's argument really is that, because by the cess the difficulty cannot be wholly solved, therefore no attempt should be made to solve it at all. This subject is before the Government of India, as it has fully been raised in Mr. Howell's Note, and till the decision of the Government of India has been arrived at on this point, it will be impossible to give the Government of Bengal a perfect reply. It may be said, however, that the Government of India is fully aware of the difficulty, and is anxiously considering how to obviate it. But that at any rate a cess must obviously form some *part* of the machinery employed, and that accordingly the Government of India, without deciding what the ultimate limit of the cess should be, can say that a cess of a limited amount must be imposed as a first step.

It will be necessary, however, in doing this to say nothing which can in any way pledge Government to an expenditure from the Government revenues. I think I can show that, although Mr. Howell's estimates require considerable correction, any such pledge on the part of Government, indeed any admission of its pecuniary liability, would involve an immediate outlay of at least two to three millions sterling annually, and with the certainty of a rapid increase, probably to nearly three times that amount,—a burden which it is needless to say the imperial treasury cannot now bear, and is not likely ever to bear.

When such grants have been already given, they are avowedly temporary and provisional, and I do not think the Government of India can, in terms too precise or forcible, repudiate all liability for such demands being extended or made permanent.

The second difficulty, which is brought out perhaps better in the enclosed correspondence than in the letter, is the difficulty in following the produce of the land into all the various hands into which it gets, and the certainty that all those who are in direct communication with the ryot will indemnify themselves by levying increased rents upon him. To me, I confess, this seems an almost insuperable difficulty in Bengal to levying the cess avowedly *on the proceeds of the land*.*

* The cess for carrying Police daks was very recently distributed on the zemindars by an Act of the Bengal Council, but I believe it will be replied that this law works inequitably, and that it is only the very trifling amount of that cess which has prevented the inequality of its incidence from being taken into consideration.

But I believe that there are other ways of attaining this object. It might, I think, for instance, be levied even to a larger amount and with greater safety by levying it as a sort of municipal tax. Each District or sub-division of a District might be assessed at a fixed sum, and this sum raised by local means which may seem the fairest. The gross rental of the land would be a fair index in apportioning the amount to be levied, but this should not be the sole index. For example, the town population would be, as is very proper, included; for, in proportion to their numbers, they want popular and primary education as much as the villages.

This is, I believe, Mr. Chapman's idea, and I have no doubt that he or any other gentleman of similar ability and local experience could devise a feasible scheme for carrying it out in some shape or other.

I put up a note on the history of these cesses, which I prepared at the request of the late Governor General; and this, while it will explain the various theories as to their nature which have from time to time been held, will also show that the scheme which Mr. Thomason originally had in view was solely an improvement of indigenous schools. The Home authorities over-ruled him; but I do not feel sure that this is not the direction in which alone it will eventually be possible to work; if so, Bengal is already beginning in the right direction.

E. C. B., 29-6-69.

Extract from Regulation VIII. of 1793.

SECTION 72.—The settlement is to be made, as far as possible, in one neat sum, free from any charges of moshaira, zemindary amlah, poolbundy, cutcherry charges, or others of a similar nature, it being intended that all charges incidental to the receipt of the rents of the lands, and independent of the allowances of the officers of Government and expenses attending the collection of the public revenue, shall be defrayed by the proprietors from the produce of their lands.

SECTION 96.—The settlement is to be made, as far as possible, in one net sum, free from any charges of moshaira, zemindary amlah, poolbundy, cutcherry, or other charges of a similar nature: it being intended that all charges incidental to the receipt of the rents of the lands, independent of the allowances of the officers of Government and expenses attending the collection of the public revenue, shall be defrayed by the proprietor from the produce of their lands.

*Educational and Road Cess in Bengal.*

THE tenor of the letter from Bengal, No. 1768, is a matter for regret and surprise. It re-opens a discussion which the letter of the Government of India, No. 237 of 25th April 1868, declared in distinct terms to be closed, and it is to be regretted that we are thus no nearer the attainment of the important object of educating the masses in Bengal than we were when the discussion commenced, years ago.

2. In acknowledging that letter, the Lieutenant-Governor appeared clearly to have accepted the views of the Government of India. He expressed his intention of applying himself to a consideration of the best way of carrying them out, and proposed to bring a measure, as soon as possible, before the Legislative Council with that object. The letter which he at the same time addressed to the British Indian Association, asking for an expression of opinion as to the mode of carrying out the instructions of the Government of India, was entirely in accord with the principles which the Government of India had laid down.

See No. 311 of 6th June 1868.

3. On the same understanding, a reply was sent by the Government of India to the letter No. 1520 from the Lieutenant-Governor of Bengal.

4. It is, therefore, surprising that the Lieutenant-Governor should *now* write to the Government of India in the terms of his letter No. 1768 of the 30th April.

5. Mr. Howell's Note very clearly disposes in detail of the arguments put forward. It will be necessary to comment on some of the more prominent points.

6. It seems important to correct at the outset the impression that it was ever the intention of the Government of India that the cost of the primary education of the non-agricultural as well as of the agricultural population, should be thrown on the land. In stating in the letter of the 28th October 1857, No. 5876, that the main burden of Vernacular Education should fall on the proprietors of the land in Bengal, all that could have been intended was that the mass of the population being agricultural, it was to their education that the proprietors of the land were bound to contribute. The Lieutenant-Governor himself in his letter No. 1521 of the 13th May 1868, seems to have been fully aware that this was the object of the Government of India, and he cordially endorsed their views, stating, "that a tax specially levied for the education of the agricultural classes should fall on the land, is evident." There ought, therefore, to be no longer misapprehension on this point. The Government of India did not, and certainly does not, desire that the proprietors of land in Bengal should be called on to contribute specially to the education of others than the agricultural classes.

7. For the disposal of suggestions for raising voluntary contributions, the Lieutenant-Governor may again be quoted. He has himself stated that any such attempt would be "objectionable and futile." This view is in accordance with all experience. It would be impossible for Government to depend on variable voluntary contributions for the education of the mass of the people of a great Province.

8. The objection taken to the levy of any additional taxation on land under a permanent settlement, and the arguments by which the objection is supported, have been sufficiently disposed of in former discussions, as shown by Mr. Howell. The Lieutenant-Governor himself admits the propriety of such additional taxation for local roads, and advocates a cess for this purpose, while objecting to the principle of the levy in behalf of education.

9. The arguments based on the supposition that elsewhere cesses imposed for this purpose have been really deductions from the Government revenue, seem singularly ill-timed, just as an Act has been passed in the Bombay Council and received the assent of the Viceroy and Secretary of State; whereby, besides the land to be assessed at future settlements, the following descriptions of lands, among others, have become liable to a local rate of 6½ per cent. on the amount of all land revenue, whether the revenue be payable to Government or to private individuals:—

1st, lands held wholly rent-free;

2ndly, lands held by private parties under sunnud from Government on a permanently fixed quit-rent;

3rdly, lands held under a settlement for a term of years, though the period of that settlement has not expired.

10. It will surely not be contended that in these cases, the cess is a part of the Government revenue, and it may be noted that the analogy to the permanent settlement in Bengal is complete. The second class of the lands mentioned above are held under legislative enactments, securing them against any enhancement of the land assessment, and the arguments for an exemption of a permanently settled District would apply equally during the currency of the term to Districts settled for a period of years.

11. If then it was not objectionable to impose a rate for local purposes on these equally with other lands, there are no grounds for exempting the holdings of permanently settled lands in Bengal.

12. The proprietors of land in Bengal, as in the cases above cited, hold guarantees against any enhancement of their assessment for imperial purposes; but their obligation to contribute to taxation for local purposes is unaffected by this guarantee, and especially in a matter which concerns the well-being of the agricultural population.

13. The Government of India has already stated the difficulties of taking the payments of Government revenue as the standard for a local rating. These difficulties are admitted, as the payments to Government do not represent either the landlord's profits or the tenant's payments.

14. It has been left to the Lieutenant-Governor to devise by what means a local rate shall be levied for local purposes for the benefit of the agricultural population; if he can, as he proposes, arrange for a cess for roads, he can, by the same machinery, arrange the details of a cess on education.

15. It is not even laid down by the Government of India that the mode of levy shall be by a cess at all. But it must be remembered that it will be the first object so to levy the rate that there can be no oppression of the poorer classes, and that this object is a more important one than any theoretical accuracy in the assessment.

16. It is by no means proposed to prohibit the levy of a similar contribution from the inhabitants of towns towards the primary education of their children. On the contrary, the Government of India would be glad to see a scheme for this purpose developed by the Government of Bengal. But the machinery of municipal taxation is already in existence, and the interests of the people of the towns are so wholly distinct

from those of the agricultural population that it is better to keep the questions somewhat distinct. At any rate, there is no reason why delay in taxing the towns for this purpose should be accepted as an excuse for doing nothing in regard to the great mass of the rural population.

17. In the matter of the formation of local Boards to administer the funds, in the protection of the proceeds from appropriation beyond certain local limits, or to other than purely local purposes, the Government of Bengal would take every precaution that may seem expedient to them.

18. And there is one point on which the Financial Department may be asked to co-operate. If a cess be raised, I would guarantee that no part of the money now sanctioned for Vernacular Education shall be withdrawn. I would state explicitly that, though this money will not necessarily be spent on precisely the same objects, yet that whether in additional inspection or in aiding normal schools or on other objects, at least the amount hitherto allowed for Vernacular Education will be continued for the purpose, or of Vernacular Education. This seems to be a pledge that ought to be given, lest it be supposed that the new tax is in substitution of imperial funds, and not to supplement them. The Secretary's Note refers to the necessity for care in pledging imperial money in the event of local contributions being raised. I quite concur in this, but to the extent of pledging expenditure up to the present inconsiderable charge for Vernacular Education, there can be no financial objection, while there is a great administrative gain.

19. It will be necessary again to address the Government of Bengal, and finally and decidedly to require that no further time be allowed to elapse without carrying out the decision of the Government of India, before arrived at and now to be repeated.

B. H. E., 29-7-69.

P. S.—As Mr. Strachey is acquainted with the former proceedings in this case, perhaps he will be good enough to note his opinion before the papers are passed on to His Excellency the Governor General.

Educational and Road cess in Bengal.

KNOWING, as I do, all the circumstances under which the letter from the Government of India to Bengal, No. 237, dated 25th April 1868, was sent,—for it was written by myself after personal communication on the subject with the Lieutenant-Governor,—I have read with much surprise the answer that has been received.

The course that has been followed by the Lieutenant-Governor in regard to the imposition of a local cess for educational purposes in Bengal, places the Government of India in a position of considerable difficulty. So far as the general principles involved were concerned, the orders of the 25th April 1868 were declared to be final. It was stated in positive terms that the Governor General in Council would “decline, in future, to listen to any proposition, the effect of which would be to throw upon the State the main burden of the cost of educating the people of Bengal,” and that the subject was one “which, in future, the Government will not consent even to discuss.” The instructions of the Government of India were subsequently approved by the Secretary of State, in a despatch which was communicated to the Lieutenant-Governor; and the whole of the correspondence which took place last year was published in the official *Gazettes* of the Government of India or of Bengal. The Lieutenant-Governor's present letter amounts to a refusal to obey the orders which were given to him, although it was distinctly understood from his letter dated 13th May 1868, that he had fully accepted the policy laid down. The proposed cess cannot be imposed without legislation, and we are practically unable to force the Lieutenant-Governor and his Council to legislate. It would be hardly possible to legislate on such a subject in the Imperial Council.

2. It will be seen that, in paragraph 38 of his letter, the Lieutenant-Governor states that he “is prepared to admit the necessity of a local tax upon land for the maintenance and construction of local roads.” Although the reasons which have led the Lieutenant-Governor to the conclusion that it is legitimate to impose a local cess for roads, but that the imperial revenues ought to bear the whole charge for education, seem to me utterly fallacious. I think it very desirable that we should not allow the difference of opinion between the Government of India and the Lieutenant-Governor on the subject of education, to prevent the imposition of a local cess for the construction of roads. I, therefore, would propose to adopt the following course:—I would inform the Lieutenant-Governor that, although the Governor General in Council adheres, in all respects, to the views which have already been stated by him, in regard to the question of imposing a cess for education, it is thought desirable to deal with this subject separately, and regarding it the Lieutenant-Governor will be again addressed hereafter. I would say that the Lieutenant-Governor having expressed a decided opinion that the propriety of imposing a cess for the construction of roads rests on different grounds to those which have been urged in favor of a cess for educational purposes, and having stated that he is “prepared to admit the necessity of a local tax upon land for the maintenance and construction of local roads,” the Governor General in Council thinks it desirable to dispose separately of the question of the cess for roads. It would be matter for regret if any differences of opinion regarding the provision of funds for education should be allowed to interfere with measures for the construction of roads, which are perhaps more urgently required in Bengal than in any part of India. I would therefore request the Lieutenant-Governor to take immediate steps for imposing a local cess upon land for this purpose, and I would press upon him in strong terms the necessity of immediate action being taken.

3. It is necessary to say something about the manner in which the cess is to be levied, I think that we should leave as much latitude in this respect to the Local Government as possible, for it has far better means than we can have of settling details of this sort. But I think that something may properly be said to the Lieutenant-Governor rather in the way of suggestion than of orders. The general principle laid down by the Lieutenant-Governor in paragraph 38 of his letter is, I think, theoretically just, that “the tax must be imposed on all persons who share in what is understood under the ordinary acceptance of the term ‘rent of the lands’ in political economy.” In other words, all persons possessing any beneficial interest in the land, that is, all persons holding a position better than that of a tenant holding at a rack-rent, ought to contribute. The Local Government can best judge whether it is possible to carry out this principle completely. But too much weight ought not to be given to theoretical considerations of the necessity of maintaining perfect equality in the incidence of taxation. This has been admitted by the Lieutenant-Governor himself when he states that his present inclination is to adopt a plan under which a uniform acreage tax would be imposed without reference (except under special circumstances) to the quality of the land.

4. There seems to me to be much truth in the remarks contained in the letter dated the 28th October 1868, from the Landholders' and Commercial Association, to the Secretary to the Government of Bengal. I



should think that it would be almost impossible to carry out the principle that every one possessing any beneficial interest in the land, shall contribute to the cess, while tenants holding at a rack-rent are to be exempted. Altogether to exempt tenants-at-will is practically impossible, because there are no restrictions beyond those imposed by customs on the power which the landlord possesses of enhancing their rents; and there can be no doubt, I believe, that the Association are quite right in saying that the difference between the classes of tenants having rights of occupancy, and tenants having no such rights, is practically in Bengal "more nominal than real." It is also certainly the case in Northern India, and I imagine that it is equally true in Bengal, that large classes of tenants who are legally mere tenants-at-will, nevertheless hold at beneficial rates. This is a consequence of the fact that rents are usually determined rather by custom than by competition. In Oudh, for instance, it is the general custom that Brahmin and Rajpoot cultivators pay less than cultivators of lower caste, although it may easily happen that the former have no rights of occupancy, and that the latter have such rights. Very often tenants with rights of occupancy hold at a rack-rent. I should think that any attempt to treat tenants with and without occupancy rights differently in respect to this cess, or to distinguish between tenants who hold and do not hold at beneficial rates, would lead to extreme difficulties; and, as the Association say, "would probably bring about a contest between landlords and their tenants that would fill the Courts with law-suits,—a result which is most strongly to be deprecated."

I am disposed to think, under these circumstances, that the Landholders and Commercial Association are right in their opinion that "it would be the more judicious policy to exempt cultivators altogether from the cess." Although this could not be done completely, because, as I have just noticed, the rent of a tenant-at-will can be legally enhanced at the pleasure of the landlord, custom has much to do with the amount of the rents that are paid even by tenants-at-will, and if it were declared by law that the imposition of the cess would not be admitted by the Courts as a ground for enhancement of rent, I presume that all classes of tenants would practically be protected to a great extent.

5. The Lieutenant-Governor says that "the tax must be entirely payable by the immediate payers of revenue, who should be entitled by law to collect a somewhat reduced amount from subordinate proprietors."

This conclusion seems questionable. It is stated by the Lieutenant-Governor (paragraphs 13, &c., of his letter), and the fact is notorious, that it very frequently happens in Bengal that the zemindar, or the person under direct engagement to pay the revenue to Government, is in the position of "an annuitant on the estate." Numerous subordinate tenures have been created in perpetuity, so that a small proportion only of the profits of the land may reach the person by whom the revenue is paid to Government. Under such circumstances, however convenient this course may be to the Government, it seems to be beginning at the wrong end to make the zemindar primarily responsible for the payment of the cess, giving to him power to collect a reduced amount from the subordinate proprietors. Such a plan would press, I think, hardly on the zemindar, for it would be very difficult for him to recover the sums due from other parties. The better course, if it be practicable, would seem to be for the Government to take the cess from the *actual receiver of the rents*, and to authorize him, in cases in which he does not himself retain the whole of the rent, to deduct the proper amount from the payments which he has to make to others. Each person entitled to share in the rent would be liable to contribute to the cess in proportion to his share of the profits derived from the land; e.g., A receives Rs. 1,000 rent, and has to pay to B Rs. 600. Assuming that the cess falls at the rate of one per cent. on the rental, A would pay Rs. 10 to Government, and would deduct Rs. 6 from the payment which he has to make to B. But I cannot affirm with certainty that this course is practicable. Owing to the absence of detailed surveys, and records of holdings and of rights, the difficulties in the way of adopting such a plan may be insuperable. I think, that, although it may be suggested to the Lieutenant-Governor, we must practically leave it to him to determine what course is the best.

6. There is one other point to which it may be desirable to refer. The Lieutenant-Governor states that he is disposed to adopt Mr. Chapman's suggestion of imposing a uniform-acreage rate, but he says nothing of the amount at which he would fix the rate. Mr. Chapman proposed a rate of one anna per beegah, or three annas per acre, but this was for *all* local purposes,—education, rural police, roads, &c. There are stated to be Rs. 58,000,000 cultivated acres in Bengal. A cess of one anna per acre would yield about Rs. 36,00,000 per annum. I think that this would be a fair amount to raise for roads, in the first instance, by local taxation. The imperial grant for roads and other works of public improvement in Bengal for 1867-68 was Rs. 31,00,000. It appears from Mr. Chapman's paper that an ordinary rent is Rs. 8 per acre, and an extremely low rent is Rs. 2. The average amount payable as land revenue per acre is about 10 annas. Supposing the average rent to be Rs. 6, which seems a moderate assumption, a cess of one anna would fall at the rate of about one per cent. on the rental. If the rent be Rs. 4 it would be $1\frac{1}{2}$ per cent. I would tell the Lieutenant-Governor that the Governor General in Council thinks that if the plan of imposing a uniform acreage rent is adopted, the amount should not be less than one anna per acre; and that if any other scheme be adopted, the total amount raised by the cess should be approximately the same sum which would be raised by imposing an acreage tax at the above rate.

7. Mr. Ellis, in the latter part of his Note, proposes that if a cess be raised for educational purposes, a guarantee shall be given to the Bengal Government to the effect that no part of the grant now made from imperial funds shall be withdrawn. "This," Mr. Ellis says, "seems to be a pledge that ought to be given, lest it be supposed that the new tax is in substitution of imperial funds, and not to supplement them." I am unable to agree with Mr. Ellis. On the contrary, I think that we must distinctly contemplate the *diminution* of imperial expenditure for this and for all other purely local purposes, and the transfer of such charges from the imperial to local funds. There seems to me to be really no other course practicable, if we are to maintain the State in a condition of solvency.

8. If the proposals which I have now made on the subject of a road cess should be approved, a copy of the orders issued to the Bengal Government might go to the Public Works Department, which would consider how far the measures that are contemplated ought to affect the amount of the imperial grant to be given next year for roads, &c., in Bengal.

9. When the question of the road cess is disposed of, I propose to state my opinion regarding the measures to be adopted in respect to the question of a cess for education in Bengal.

J. S.,—15-8-69.

Education and Road Cess in Bengal.

IN the matter of the Bengal cess I entirely concur with Mr. Strachey.

Considering the position taken by the Lieutenant-Governor, I also think that Mr. Strachey takes the more prudent course in recommending that we at once close with Mr. Grey, as respects the provisions of the means for roads, while intimating that education, in which the Government of India retains its original views and purpose, will be left for further consideration.

W. R. M., 30-8-69.



MEMORANDUM.

I REGRET to be obliged to differ from some of the views expressed in the letter from the Bengal Government of 30th April 1869, as to the propriety and possibility of immediately levying a tax for local purposes in the Province of Bengal.

The extracts from the works of Mr. Mill and others—able and subtle as they are—have little application to this case.

The children of forty millions of people of a great Province, nine-tenths of whom are supposed to belong to the agricultural classes, require to be educated, roads have to be made, and, by sanitary measures, life has to be saved. The real question then is,—are we justified in charging the landed property of the Province in the amount necessary for these purposes?

I cannot agree with the conclusion arrived at in the 30th paragraph, *i. e.*, that the principle of equal taxation would in any way be violated by the levy of an Educational cess on land only in a large majority of the settled Districts of Bengal.

If it is thought that land should only pay for the education of the poor who live on the land, then special arrangements might easily be made for other classes, and for those who reside in towns and large villages, which would have the effect of preventing any injustice on this score.

I dissent from the opinion of Sir F. Halliday, expressed in 1859, which appears to have been then concurred in by the Governor General in Council, "that a cess for the encouragement of education cannot be imposed upon Bengal," and I still more widely dissent from the sentiments expressed in the Note at page 11, the authorship of which is attributed to the same distinguished authority, and which appears to be in a great measure concurred in by the present Lieutenant-Governor.

The opinions expressed by Mr. Wilson, as Secretary to the Landowners and Commercial Association, are, to my mind, still more to be regretted. In his letter of the 28th October 1868, he states that in some Districts it is an established conviction that "a man of the pen" cannot engage in agricultural labor without degradation.

I cannot attach the slightest importance to this argument, knowing, as I do, that "a man of the pen" is now seldom found among the poorer classes in the rural Districts of Bengal. I cannot but think that in a very few years, under the influence of a more general diffusion of education, such absurd prejudices will, like many others which are far more deeply-rooted in the hearts of the people, entirely disappear.

The whole tendency of these opinions is that education either should not or cannot be extended, because such extension might have the effect of placing a small charge on property, and might interfere with the present relations between capital and labor.

This latter is a line of argument which it is not necessary to refute further than to say that it is opposed to all the modern feeling and experience of mankind. In dealing with these questions, we should act on the broad principle, namely, that it is our duty to extend by every legitimate means to all over whom we have influence the opportunity of acquiring the elements of knowledge. Political expediency has long ceased to form an element in the consideration of this question; and, feeling strongly that it is our duty to place within the easy reach of all our fellow subjects, as far as our power goes, the opportunity of developing the intelligence which has been given to man, I merely dismiss the subject with the remark that the time is happily for ever passed away for such a discussion.

Were time afforded to me, I should be glad to express an opinion upon many of the points dealt with in the Lieutenant-Governor's letter; but for the present it is sufficient to say that, after the very strong expression of opinion advanced by the Lieutenant-Governor in his letter of the 30th April, I think the most prudent course to take would be to act at once upon the admission contained in the last paragraph, and suggest to the Government of Bengal immediate legislation as regards the levying of a local rate for the construction and maintenance of roads.

I come to this conclusion with extreme regret, because I cannot but believe that a hearty co-operation on the part of the Bengal Government with the opinions of the Government of India, as expressed in their letter of the 25th April, would have enabled us to bear down all opposition, and to establish within these wide Provinces the commencement of a system of popular education, combined perhaps with those sanitary measures which are so necessary for the welfare of the people.

I fully admit the magnitude of the problem to be solved, and concur in the opinion expressed that the present generation will probably pass away before the masses of the population of Bengal may, even under the most fortunate circumstances, experience from the efforts that we now make any general results. But I will never admit that plans of enlightenment and intellectual elevation for the masses in this or any country in the world are utopian, or that we have not at our disposal means and resources sufficient at all events to commence the performance of what in this respect I believe to be a national duty.

The commencement of this great work can be only momentarily postponed.

It must soon come up again for consideration, and will, I know, be settled in the manner suggested by the Government of India.

The imperial resources of the empire are unable to provide the large sums necessary for the purpose. If we are to make roads, educate the people of Bengal, and keep them healthy and clean, it can only be done by imposing on local resources such a burden as they can conveniently bear. Therefore, in reluctantly assenting to the proposition made by Mr. Strachey that we should for the moment only deal with a question of a *road cess*, I beg to express by sincere hope that the discussion of the other scarcely less important subject will at no very distant day be renewed.

M., 14-9.

Translation of an article published in the "Education Gazette" of the 28th August 1868.

WE are very sorry to learn that the British Indian Association are exerting for the prevention of the imposition of the proposed Education cess, and are busy about collecting authorities that can be effectually urged against it. It is true that from the personal respect we have for some of the wise and large-hearted members of that society we hesitate to entertain the above report as correct, but it is also true that every man is apt to err. We



are told that the zemindars shall have to pay one or two per cent. on the fixed revenue which they have to pay to Government. This has caused much anxiety to the British Indian Association. But we wonder that they do not understand that the zemindars would confer an infinite blessing on the vast multitude of their countrymen by their yielding to this insignificant loss. Why do the members of the British Indian Association forget real felicity in the hot discussion about an imaginary right? They represent all India, as the name of their Association indicates, and not a portion of her population only—we mean the Bengal zemindars. Why do they then display so much anxiety and concern for the interests of the latter? Had they thought aright, they could have plainly perceived that no taxation can with greater propriety be imposed on a people than that for education, and that it is the opulent class of a nation who should bear that tax. If they would but reflect for a while what a great blessing it would be to their country when the light of education shall have reached even the most obscure cottage of the peasantry, they would cease to oppose this salutary taxation. They object to the imposition of the above cess on the ground that it is in direct opposition to the Permanent Settlement Regulation made by Lord Cornwallis. So often have the British Indian Association and their organ opposed Government measures, either just or unjust, with this weapon of permanent settlement, that it has led many to contemplate whether it should continue any longer in force. If this settlement be really an obstacle to the welfare of the people, we are also of opinion that it should not exist. That measure is truly wise by which a whole nation can be made happy. No king, much less a viceroy, has a right to adopt measures which are detrimental to the improvement and prosperity of a people. If any governor, nevertheless, takes upon himself such a responsibility, he certainly abuses his power, and no future officer in his position need abide by his imprudent measures.

We cannot question, however, the propriety of Lord Cornwallis' enactment, inasmuch as he has kept open the way for making new laws as occasion may require in Act VII. of Regulation I. of 1793, which runs thus:—

“To prevent any misconstruction of the foregoing article, the Governor General in Council thinks it necessary to make the following declaration to the zemindars, independent talookdars, and other actual proprietors of land:—

“1st.—It being the duty of the ruling power to protect all classes of people, and more particularly those who from their situation are most helpless, the Governor General in Council, whenever he may deem proper, may enact such regulations as he may think necessary for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil, and no zemindar, independent talookdar, and other actual proprietor of land shall be entitled on this account to make any objection to the discharge of the fixed assessment which they have respectively agreed to pay.”

If, in accordance with the spirit of the above declaration, the Governor General in Council now enact a new regulation to the effect that the zemindars shall be required to pay two or four per cent. on the income from land to the Government as a rate for the improvement of public roads and diffusion of knowledge among the masses, on what plausible ground would they object to submit to it? The principal object of the Permanent Settlement Regulation is to afford protection and comfort to ryots and the dependent talookdars, as has been clearly stated more than once in that Regulation. In Article VI. of the above Regulation it has been provided “that the Governor General in Council trusts that the proprietors of land, sensible of the benefit conferred upon them by the public assessment being fixed for ever, will exert themselves in the cultivation of their lands under the certainty that they will enjoy exclusively the fruits of their own good management and industry.”

If it can now be proved that the zemindars have done nothing, or have failed to do anything notwithstanding their exertions for affording comfort to the ryots, and that they have not exerted themselves sufficiently for the cultivation of their lands, what then will the public think? Will they not then be of opinion that the permanent settlement has but ill answered the purpose for which it was concluded? We do not mean, however, to say that the zemindars have proved themselves utterly unworthy of the charge entrusted to them, but what we mean simply is that the Government has every authority to modify old regulations and enact new ones as time and peculiar circumstances may demand. Now we would ask,—has not the Government sufficient authority under the provision made in Regulation I. of 1793 to impose on its subjects a rate for education on which depend their advancement and prosperity? We fear that the British Indian Association are but precipitating the ruin of a community for whose interest they are now fighting so strenuously. They ought to know that the Government have power enough not only to impose an Education cess on the zemindars, but to deprive them of their zemindaries also, on the ground that they have failed to fulfil the conditions enjoined by Article VII. of Regulation I. of 1793, on which their respective tenures are held. We would that the British Indian Association should learn to be discreet in their proceedings. They need be acquainted that that Regulation, meaning the permanent settlement, which they are citing in opposition to the imposition of an Education cess, goes directly against them.

Even if the provision quoted above were not made in the Permanent Settlement Regulation, still who would deny that the Government has the power to enact new laws for the benefit of its subject? The condition of no country remains unchanged for ever, and no law and nothing in fact can be of equal service at all times. In days of yore, when population of the world was thin, and when no village could count above three or four families as its inhabitants, men used for mutual assistance to live together in the same family even to the fourth generation, and it then proved advantageous to them. But that custom does not hold good now. In early days, when every human art was in an imperfect state, it was deemed necessary for the rapid progress and improvement in those arts that each profession should be exclusively followed by one class of men only. But now in the advanced state of society who, but the ignorant, would urge the necessity of the division of men into castes? In like manner is it not possible that the Regulation which well suited the time of Lord Cornwallis, but which has now, in the present state of our society, proved prejudicial to our prosperity and advancement, may be modified by Her Majesty's Secretary of State for India, or by Parliament? As it is our peculiar nature always to seek improvement, it is a pity that we should remain fettered for ever by any human enactment.

We must not, however, be understood to mean that the permanent settlement should be abolished, and that some new settlement be made. We are not biassed to any particular settlement, but what we mean is that Government should make such settlement as may prove beneficial to the people. None can deny the advantages of education. Want of sufficient funds has impeded its progress. Those who have means have not the will to assist in the good cause. Under such circumstances the imposition of an Education cess is most necessary. To make any opposition to this tax would be doing an injury to the country.

This is a good article.

J. S., 14-9.

Yes, we might quote this or rather give it *in extenso*, if the discussion becomes troublesome.

J. L., 15-9.

*Cess for Education in Bengal.*

THE question of the road cess having been disposed of, it is necessary to determine what course is to be followed in regard to the cess for educational purposes.

The Government of India declared, in the most distinct and positive terms in the letter to Bengal, No. 237, dated 25th April 1868, that it would not discuss this question with the Bengal Government any further. I think that we ought to adhere to that determination. Nothing is to be gained by replying in detail to the last letter received from the Bengal Government. The only result will be further delay, and no change of opinion on the part of the Lieutenant-Governor.

Considering that nothing can be done in this matter without legislation, the Government of India is in a difficult position. We cannot force the Bengal Council to legislate, and it would be difficult to legislate on such a matter in the Council of the Governor General. This last difficulty, however, will be greatly diminished, if not altogether removed, after the local Council has passed a measure imposing a cess on the land for the construction of roads. When this has been done, a mere addition to the rate of the cess will give us everything that we require.

I think that although at the present moment we cannot with advantage issue any further orders on this subject to the Government of Bengal, it is very important that we should distinctly ascertain the views of the Home Government.

In his despatch No. 22, dated 28th October 1868, the Secretary of State approved in general terms of the proceedings in regard to this question, and he said that he awaited with interest our further communications on the subject. I think that the whole of the correspondence with the Bengal Government should now be sent to the Secretary of State. I think that we should explain to him the reasons which have induced us to order the Lieutenant-Governor to take measures for imposing a road cess in Bengal, and which have made us think it desirable to postpone, temporarily, action in the matter of the cess for education.

The views stated by His Excellency the Governor General in his Note of the 14th instant, should be embodied in the despatch. I would say that the Government of India is decidedly of opinion that it is its duty to insist on the imposition of this cess, and that it proposes to take further steps for this purpose; but that, in the first instance, we wish to be informed whether the Secretary of State agrees in all our conclusions, since it is of much importance that we should be fully assured of his support in any measures that we may take.

J. S., 22-9.

I CONCUR. Circulate.

The draft letter to Bengal having been agreed on in Council may go at once.

M., 23-9.

Memorandum on the Bengal Cess Question.

(1.) It is not proposed in this memorandum (prepared under His Excellency's orders) to offer any opinion whether the levy of a local cess throughout Bengal, including the permanently settled Districts, is or is not contrary to the letter of the Regulations, or contrary to the recorded intentions of the framers of those Regulations.

(2.) The former of these points can only be satisfactorily dealt with by the Government law officers, and the latter requires a search into the records of the time, and those records are not available here.

(3.) The object of this memorandum is simply to give a history, up to date, of the question of the proposed local Educational cess in Bengal. And I think it will be seen that, whatever may be the views of the present* Home Government upon this question, the Government of India throughout, not only in its policy, but in the means whereby it has attempted to carry out this policy, has been guided by the positive instructions of the Home Government of former days; and that, so far from its being a matter of surprise that the Government of India should have at last taken its present course, the real wonder is that the Government of India should have allowed the instructions of the Home Government to remain for so many years in abeyance.

(4.) First, then, what was the educational policy prescribed by the Home Government in 1854 when education in India was first made a subject of real imperial concern? It was simply that from that date the Government should divert to the benefit of the great mass of the people the educational benefits restricted theretofore to the higher classes. To quote the words of the despatch—

“The wise abandonment of the early views with respect to Native education, which erroneously pointed to the classical languages of the East as the *media* for imparting European knowledge, together with the small amount of pecuniary aid which, in the then financial condition of India, was at your command, has led, we think, to too exclusive a direction of the efforts of Government towards providing the means of acquiring a very high degree of education for a small number of Natives of India, drawn, for the most part, from what we should here call the higher classes.

“It is well that every opportunity should have been given to those classes for the acquisition of a liberal European education, the effects of which may be expected slowly to pervade the rest of their fellow-countrymen, and to raise, in the end, the educational tone of the whole country. We are therefore far from under-rating the importance, or the success, of the efforts which have been made in this direction, but the higher classes are both able and willing in many cases to bear a considerable part at least of the cost of their education; and it is abundantly evident that, in some parts of India, no artificial stimulus is any longer required in order to create a demand for such an education as is conveyed in the Government Anglo-Vernacular colleges. We have, by the establishment and support of those colleges, pointed out the manner in which a liberal education is to be obtained, and assisted them to a very considerable extent from the public funds. In addition to this, we are now prepared to give, by sanctioning the establishment of Universities, full development to the highest course of education to which the Natives of India, or of any other country, can aspire; and, besides by the division of University degrees and distinctions into different branches, the exertions of highly educated men will be directed



to the studies which are necessary to success in the various active professions of life. We shall, therefore, have done as much as a Government can do to place the benefits of education plainly and practically before the higher classes in India.

"Our attention should now be directed to a consideration, if possible, still more important, and one which has been hitherto, we are bound to admit, too much neglected, namely, how useful and practical knowledge, suited to every station in life, may be best conveyed to the great mass of the people, who are utterly incapable of obtaining any education worthy of the name by their own unaided efforts, and we desire to see the active measures of Government more especially directed, for the future, to this object, for the attainment of which we are ready to sanction a considerable increase of expenditure.

"Schools—whose object should be not to train highly a few youths, but to provide more opportunities than now exist for the acquisition of such an improved education as will make those who possess it more useful members of society in every condition of life—should exist in every District in India."

(5.) It should be borne in mind that this statement that the Government had already done enough for higher education was made sixteen years ago, when the total expenditure on education throughout India was under £190,000 annually, and when there were not 12,000 pupils altogether in all the Government colleges and superior schools in all Provinces.

(6.) The same despatch went on to say that this policy was especially needed in Bengal.

"Very little has, however, been hitherto done in Bengal for the education of the mass of the people, especially for their instruction through the medium of the Vernacular languages. A few Vernacular schools were founded by Government in 1844, of which only 33 now remain, with 1,400 pupils, and upon their transfer in April 1852, from the charge of the Board of Revenue to that of the Council of Education, it appeared that 'they were in a languishing state, and had not fulfilled the expectations formed on their establishment.'

"We have perused with considerable interest the report of Mr. Robinson, Inspector of the Assam schools, of which there appear to be 74, with upwards of 3,000 pupils. Mr. Robinson's suggestions for the improvement of the system under which they are managed appear to us to be worthy of consideration, and to approach very nearly to the principle upon which Vernacular Education has been encouraged in the North-Western Provinces. We shall be prepared to sanction such measures as you may approve of to carry out Mr. Robinson's views.

"But the attention of the Government of Bengal should be seriously directed to the consideration of some plan for the encouragement of indigenous schools, and for the education of the lower classes, which, like that of Mr. Thomason in the North-Western Provinces, may bring the benefits of education practically before them, and assist and direct their efforts. We are aware that the object held out by the Government of Agra to induce the agricultural classes to improve their education does not exist in Bengal; but we cannot doubt that there may be found other similar solid advantages attending elementary knowledge, which can be plainly and practically made apparent to the understandings and interests of the lower classes of Bengal."

This extract shows that it was the Home Government that first held up Mr. Thomason's cess in the North-West for imitation in Bengal.

(7.) Such being the policy prescribed from England, we now come to the means ordered for carrying it out.

"The consideration of the impossibility of Government alone doing all that must be done in order to provide adequate means for the education of the Natives of India, and of the ready assistance which may be derived from efforts which have hitherto received but little encouragement from the State, has led us to the natural conclusion that the most effectual method of providing for the wants of India in this respect will be to combine with the agency of the Government the aid which may be derived from the exertions and liberality of the educated and wealthy Natives of India, and of other benevolent persons.

"We have therefore resolved to adopt in India the system of grants-in-aid which has been carried out in this country with very great success; and we confidently anticipate, by thus drawing support from local resources in addition to contributions from the State, a far more rapid progress of education than would follow a mere increase of expenditure by the Government; while it possesses the additional advantage of fostering a spirit of reliance upon local exertions and combination for local purposes, which is of itself of no mean importance to the well-being of a nation.

"The system of grants-in-aid, which we propose to establish in India, will be based on an entire abstinence from interference with the religious instruction conveyed in the school assisted. Aid will be given (so far as the requirements of each particular District, as compared with others, and the funds at the disposal of Government may render it possible) to all schools which impart a good secular education, provided that they are under adequate local management (by the term 'local management,' we understand one or more persons, such as private patrons, voluntary subscribers, or the trustees of endowments, who will undertake the general superintendence of the school, and be answerable for its permanence for some given time); and provided also that their managers consent that the schools shall be subject to Government inspection, and agree to any conditions which may be laid down for the regulation of such grants."

(8.) The above extracts show that the educational policy prescribed by the Home Government was from that day forth to be directed towards the general mass of the population, and that imperial grants-in-aid of local resources were to be the means whereby this policy was to be carried out.

(9.) The despatch of 1859 clearly reiterated the educational policy prescribed in 1854, and declared that "if Government should undertake the responsibility of placing within reach of the general population the means of simple elementary education, those individuals or classes who require more than this may, as a general rule, be left to exert themselves to procure it with or without the assistance of Government."

(10.) But the despatch of 1859 differed from the despatch of 1854 in declaring the grant-in-aid system unsuitable to the extension of primary schools for the masses, owing to the impossibility of arousing among the masses any efforts to which the grant-in-aid system could apply. Hitherto the basis of the grant-in-aid system had been voluntary efforts, but as such voluntary efforts were not forthcoming for mass schools, the Secretary of State pointed to a compulsory cess which, raised by the direct instrumentality of Government, would give a basis for the future extension of primary education for the masses.

"The difficulties experienced by the officers of the Department of Education in establishing a general system of popular schools on the basis of the existing rules for the Grants-in-aid to Vernacular Schools. administration of grants-in-aid, has been already referred to. But, apart from the difficulty, and in many cases the impossibility, of obtaining the local support required for the establishment of a school under the grant-in-aid system, it cannot be denied that the mere requisitions made for the purpose by the officers of the Education Department may have a tendency not only to create a prejudice against education, but also to render the Government itself unpopular. And besides, the unpopularity likely to arise from the demands on the poorer members of the community, made in the way either of persuasion, or of authority, there can be no doubt that the dignity of the Government is compromised by its officers appearing in the light of importunate, and often unsuccessful, applicants for pecuniary contributions for objects which the Government is confessedly very anxious to promote.

"On the whole, Her Majesty's Government can entertain little doubt that the grant-in-aid system, as hitherto in force, is unsuited to the supply of Vernacular Education to the masses of the population; and it appears to them, so far as they have been able to form an opinion, that the means of elementary education should be provided by the direct instrumentality of the officers of Government, according to some one of the plans in operation in Bengal and the North-Western Provinces, or by such modification of those schemes as may commend itself to the several Local Governments as best suited to the circumstances of different localities. Assuming that the task of providing the means of elementary Vernacular Education for those who are unable to procure it for themselves is to be undertaken by the State, they are strongly of opinion that the officers of the Department of Education should be relieved from the onerous and invidious task of soliciting contributions for the support of these schools from classes whose means, for the most part, are extremely limited, and whose appreciation of the advantages of education does not dispose them to make sacrifices for obtaining it.

"As regards the source from which the funds for elementary education should be obtained, it has been on different occasions proposed by officers connected with education that, in order to avoid the difficulties experienced in obtaining voluntary local support, an education rate should be imposed, from which the cost of all schools throughout the country should be defrayed. And other officers, who have considered India to be as yet unprepared for such a measure, have regarded other arrangements as merely temporary and palliative, and the levy of a compulsory rate as the only really effective step to be taken for permanently supplying the deficiency.

"The appropriation of a fixed proportion of the annual value of the land to the purpose of providing such means of education for the population immediately connected with the land seems, *per se*, unobjectionable, and the application of a percentage for the construction and maintenance of roads appears to afford a suitable precedent for such an impost. In the North-Western Provinces, the principle has already been acted on, though the plan has there been subjected to the important modification that the Government shares the burden with the landholder, and that the consent of the latter shall be a necessary condition to the introduction of the arrangement in any locality. The several existing Inspectors of Schools in Bengal are of opinion that an education rate might, without difficulty, be introduced into that Presidency; and it seems not improbable that the levy of such a rate under the direct authority of the Government would be acquiesced in with far more readiness and with less dislike than a nominally voluntary rate proposed by the local officers.

"I am desirous that, after due communication with the several Local Governments, you should carefully consider the subjects just discussed, and should furnish me with your opinion as to the necessity of relinquishing the existing grant-in-aid system as a means of providing popular Vernacular Schools throughout the country, and as to the expediency of imposing a special rate to defray the expense of schools for the rural population."

Here, again, the North-West cess is held up for imitation in Bengal, and prominence is given to the opinion of the educational authorities in Bengal that such imitation was feasible even then.

(11.) The same educational policy was repeated in 1863.

"I have noticed with some surprise the remarks of the present Chief Commissioner of Oudh and of the Director of Public Instruction in Bengal with regard to the principle on which Government should proceed in its measures for the promotion of education in India. It would appear to be the opinion of these gentlemen that Government should, for the present, limit its measures to providing the means of education for the higher classes, and that the education of the lower classes should be left to be effected hereafter, when the classes above them shall have not only learnt to appreciate the advantages of education for themselves, but have become desirous of extending its benefits to those below them. Without entering into a discussion of the question here involved, it is sufficient to remark that the sentiments of the Home Authorities with regard to it have already been declared with sufficient distinctness, and that they are entirely opposed to the views put forward by Mr. Wingfield and Mr. Atkinson. It was one great object proposed in the despatch of the 19th July 1854 to provide for the extension to the general population of those means of obtaining an education suitable to their station in life, which had, theretofore, been too exclusively confined to the higher classes; and it is abundantly clear from Lord Stanley's despatch of 7th April 1859, that Her Majesty's Government entertained at that time the same sentiments which had been expressed by the Home Authorities in 1854.

"It is probable that neither Mr. Wingfield nor Mr. Atkinson would propose to carry out their views to the full extent of their literal meaning; but I think it necessary to declare that Her Majesty's Government have no intention of sanctioning a departure from the principles already deliberately laid down; and that, while they desire that the means of obtaining an education calculated to fit them for their higher position and responsibilities should be afforded to the upper classes of society in India, they deem it equally incumbent on the Government to take, at the same time, all suitable measures for extending the benefits of education to those classes of the community 'who,' as observed in the despatch of July 1854, 'are utterly incapable of obtaining any education worthy of the name by their own unaided efforts.'"

(12.) Again in 1864, Sir Charles Wood wrote—

"I have taken into my consideration in Council the question whether Government can, with propriety, contribute the large sums which are asked for by the donors as a condition of the endowment of the proposed fellowships.

"While, on the one hand, it is desirable that the liberality of private individuals should not be discouraged, it is necessary, on the other, to recollect that these grants, if made, must so far diminish the sum available for the general purposes of education **** during the ensuing year.

"The propriety, therefore, of making them must depend upon whether the object of the endowments in question is in accordance with the general principles by which the expenditure of the State upon education is governed.



“Those principles are that, as far as possible, the resources of the State should be so applied as to assist those who cannot be expected to help themselves, and that the richer classes of the people should gradually be induced to provide for their own education.”

(13.) And, again, in 1864, the Secretary of State warned the Government against spending too much money in encouraging “that kind of education which least requires the aid of the State to the corresponding privation of those who stand in the greatest need of assistance.”

(14.) Thus it may be said, that for ten years continuously, the Home Government issued repeated instructions that education for the masses should be the educational policy of the Indian Government, and that this policy was most needed in Bengal.

(15.) I have never been able to discover how it was that these clear instructions were allowed for so many years to remain in abeyance. From 1860 to 1867, the educational grants rose from £341,111 to £783,510, and yet, during the whole of this period, I am unable to discover a single general order of the Government of India, declaratory of the policy of the Home Government, or based on any consideration of the statement made in 1854, that the Government had then done enough for higher education. The policy of the despatches of 1854 and 1859 remained in abeyance, and, so far from encouraging that policy, the greatest opposition was shown by the Government of India to the Bombay cess,—a measure which has done more or at least as much for mass education in Western India as Mr. Thomason's cess did in the North-Western Provinces, and yet this measure was passed and carried out in the teeth of repeated prohibitions from the Government of India and the Secretary of State. Indeed, it might be shown that the bulk of the increasing expenditure during this period was annually devoted to higher education; expensive educational services were established and augmented, Government colleges were started long before there was any need of them, or in larger numbers or a more expensive scale than were required; and grants-in-aid mainly of higher schools multiplied at a rate best shown by two instances,—in Bengal from £10,000 a year in 1860-61 to £62,000, and in Madras from £2,500 to over £40,000, the demand for the current year.

(16.) During this long period, we may now consider what the Government of India did towards “seriously directing the attention of the Bengal Government to the need of extending Vernacular Education in that Province,” as ordered in the extract from the despatch of 1854 above quoted. The Government of India entered into a prolonged discussion with the Government of Bengal, the simple gist of which was, that while the former were anxious to see schools established in Bengal on the model of the cess schools in the North-West, the latter urged that such schools ought to be supported by imperial grants-in-aid. The upshot of the discussion was the introduction by Sir J. P. Grant, then Lieutenant-Governor, in 1862-63, of what is called the patshala scheme. This scheme is thus described in an Educational Report of the time:—

“The villages where patshalas (indigenous village schools) are already in existence are invited to send, for a year's training in a normal school, either their present *guru* (master) or some other person whom they will undertake to receive as their future master. Their nominee, if accepted by the Inspector, is sent to a normal school with a stipend of five Rupees per mensem, and a written agreement is entered into, on the one hand, with the heads of the village, that they will receive him back as their *guru* when he has completed his course of training and receive a certificate of qualification; and, on the other hand, with the nominee himself, that he will return to the village which selected him, and there enter upon and discharge the duty of village school master, to the best of his ability, on condition of being secured a monthly income of not less than Rs. 5 in the shape of stipend or reward so long as he continues to deserve it.”

(17.) This scheme was thought to solve the long-vexed question of Vernacular Education in Bengal, and received the approval of the Government of India and the Secretary of State; but it was apparently overlooked at the time that the real difficulty was as far from solution as ever, because there were no local funds from which the improved patshalas could be supported. This fact became rapidly apparent, as the operation of the new scheme increased, until at last, in 1867, the Financial Department finally declared that the scheme, even if only partially extended to 37 Districts in Bengal, would cost the Government annually more than 23 lakhs of Rupees, and this was more than the Government could afford to give.

From Bengal, No. 177, dated 2nd August 1867. (18.) In reply, the Bengal Government remonstrated against this view, and again demanded that the extension of the patshala system should be defrayed from imperial funds.

(19.) Upon this letter, the following extract is made from the Note sent up with it:—

“It is not, therefore, injustice to Bengal, but the simple truth, to say that, in the North-Western Provinces

This is no doubt a strong point; the proper analogy of Bengal is with the permanently settled Districts of the North-Western Provinces. Here, the cess is really voluntary, but it was given on the distinct understanding that Government doubled it from the land revenue, *i. e.*, it is a one per cent. cess,—of which Government pays eight annas, and the zemindars eight annas. The land revenues of the Lieutenant-Governorship of Bengal amount approximately to £3,770,000; one per cent. of this would be £37,700, which is, however, a very small sum in comparison with the £200,000 for which Mr. Atkinson asks, all out of the Government revenue; whereas, on the analogy of the permanently settled Provinces of the North-Western Provinces, Government should only contribute £18,850.

Taking, however, the Lieutenant-Governor's argument, and accepting the *salt* tax as the basis of the calculation, surely eight per cent., not two per cent., would be a fair proportion for Government to contribute, or say *five*, instead of *twenty*, lakhs.

Five lakhs of Rupees from Government revenue seem, therefore, a proper proportion for Government to allow, at the outside, from its imperial revenues, and this should be given conditionally on equal amounts being raised locally by the zemindars by means of a local Act if necessary. This would give a total of 10 lakhs actually, or half what the Lieutenant-Governor and Mr. Atkinson ask; but 10 lakhs is probably quite as much as they could manage properly to expend, at any rate, at first.

E. C. B.

taken the entire charge of Vernacular Education. The Secretary of State has declared that ‘it is impossible,



"I fully approve of your proceedings in addressing the Governments of Bengal and Madras on the subject of supplying the means of elementary education for the agricultural classes from local taxation."

(24.) The Government of India are aware how this letter has been received, and acted on in the Madras Presidency, and of the very different result from what has been done in Bengal. What the Bengal Government did was as follows:—The Lieutenant-Governor acknowledged the letter of the 25th April, and declared that he would "apply himself to the consideration of the measures necessary for the imposition of each such taxation as has been ordered by the Government of India," and, as an earnest of his intention, he forwarded a letter sent by himself to the British Indian Association, in which he stated that "he had no doubt that their own knowledge of the requirements and circumstances of these Provinces, no less than the comparative statistics given by the Government of India, will lead the Association to give a ready assent to the conclusion that it is necessary to adopt effective measures for extending the elementary education of the agricultural classes which form the great mass of the population."

(25.) In reply, the Government of India accepted the Lieutenant-Governor's assurance with "complete confidence that he would carry out the necessary measures in the manner which their great importance demands," and with the hope that no avoidable delay would be allowed to take place in bringing them to a conclusion.

(26.) On the 30th April 1869, the Lieutenant-Governor submitted a long and labored protest against the views of the Government of India, not only as to the educational policy declared, but as to the means ordered to carry it out. The Lieutenant-Governor, while deprecating on all grounds any cess for education, declared his readiness to impose a cess for roads.

(27.) This letter is of too recent date to require any further analysis; but there is one point in it which was not, I think, noticed at the time, but which appears to be of some importance. Mr. Grey laid great stress on the fact that, in 1859,* the Government of India declared that a cess could

* NOTE.—This letter was drafted by Mr. Grey, as Home Secretary. "not be imposed in Bengal." Now, it should be noticed that this declaration was called forth by a statement in a minute of Mr. Halliday, to the effect that the levy of a cess in Bengal would be an act of "doubtful policy." If Mr. Halliday had considered that the levy of a cess was barred by the terms of the permanent settlement, there can be no question that he would have availed himself of this argument, and that he would never have termed the cess "a measure of doubtful policy." But this objection seems never to have occurred to him. I mention this incidentally only as belonging to the legal aspect of the question which is not discussed in this memorandum.

(28.) In reply to Mr. Grey's protest, the Government of India adhered to its declared policy as regards Education, but thought it advisable to report the question of the cess to the Home Government. As regards the cess for roads, the Lieutenant-Governor was asked to mature this measure at once, and further orders on the educational aspect of the question were promised. Here the question at present rests.

(29.) From the above *précis*, the following points are established,—(1), it was the Home Government in 1854 who ordered the educational efforts of the State to be diverted from the higher classes to the masses; (2), it was the same Government who in 1859 declared that, as imperial funds were not adequate for the purpose, recourse might be had in Bengal to a local cess; (3), that when the Government of India in 1867-68 declared the policy of 1854 and 1859, and ordered a local cess in Bengal to carry it out, the Home Government "fully approved" of the measure; and (4), that in the first instance, the Government of Bengal fully accepted the views of the Government of India and promised to carry them out.

(30.) Lastly, it seems obvious that, in the present state or even in any state of the finances, either local taxation *must* be resorted to in Bengal,—as it has been resorted to in every other part of India,—for education for the masses, or the policy reiterated for ten years by the Home Government must be given up.

A. P. H., 6-6-70.

Educational Despatch No. 5, dated 12th May 1870.

THE present despatch strongly supports the object, though not entirely the arguments, of the Government of India. It states the grounds on which the imposition of special rates is justifiable; it clears away the legal objection, based on the permanent settlement, to a cess on the land in Bengal; it explains the real nature of the cesses in other Provinces; it considers, under five heads, the policy of the proposed measure, and, while it propounds the principle that "the education of the people, as elsewhere, so in Bengal, ought to be *mainly* defrayed out of local rates," it enjoins caution, having regard to the recent increase of the income tax. Finally, it points to a larger development of local taxation as possible and necessary to effect improvements which cannot be met from imperial revenues, and as desirable in promoting the principle of self-government among the people.

The despatch must be communicated to Bengal, with such remarks as are thought necessary, in continuation of paragraph 3 of the orders of 30th September last.

A. H. P., 10-6-70.

THIS despatch was received after Mr. Howell had, I believe, nearly completed his Note. I send it on, though the despatch probably renders it needless, except so far as it may help towards issuing instructions to Bengal. In doing this it may be well to dwell on that part of the order which shows that the present policy of the Government of India is really that which the Government at Home has held throughout, and which the Government of India has always, nominally at least, acceded to.

It will be well to do this and to do it soon, inasmuch as I see "a monster meeting" has been called in Calcutta for the 2nd July to remonstrate against the so-called "present" educational policy of the Government of India.

That the Government of India did not enforce the principle which it preferred arose, I may say, from the policy proposed by Mr. Grey, then the Member in Council in charge of the Education Department, who professed it, in his opinion, undesirable to clog the action of Local Governments in adapting educational schemes to local requirements.

No doubt in the earlier of any imperial measure, or in what may be called the experimental stage, it may be expedient or even necessary to abstain from any but the most necessary interference. But education has now long since passed that stage, and if the Government of India is to have any functions at all, they surely ought to sketch out and impose principles of general policy.

E. C. B., 14-6-70.



THIS despatch should be communicated to the Bengal Government with the least possible delay. I think that the Government of India need say very little more, and it would be undesirable to say a word which might give the opportunity for raising further discussions. We ought to assume that these orders of the Home Government have settled the general principle that has been at issue, and that they will be accepted by the Lieutenant-Governor in the manner assumed by the Secretary of State in the conclusion of paragraph 20 of his despatch.

I think that some reference should be made, in writing to Bengal, to the latter part of paragraph 23 of the Secretary of State's despatch, which contains, in spite of the disclaimer, a sort of insinuation that the Government of India had suggested that "rates nominally levied for one purpose should afterwards be applied to another."

The Lieutenant-Governor might be told that the Secretary of State has correctly interpreted the views held by the Government of India. His Excellency in Council expressed the opinion that it was desirable, in the first instance, to accept the proposals of the Lieutenant-Governor regarding the imposition of a cess for the construction of roads only, and that if it should subsequently be determined to raise further sums for educational purposes, a mere addition to the rate of the cess would probably be all that would be required. Assuming that the cess is, in the first instance, imposed for roads only, there can be no doubt (as the Secretary of State says) that any addition to the cess for educational or any other purposes "should be duly and separately notified to the people, with a full explanation of the special purposes to which it is to be applied."

It must not, however, be forgotten that no actual measures have hitherto been taken by the Local Government in regard to the cess for roads.

Under these circumstances I think that the Lieutenant-Governor should be asked whether, with reference to paragraph 23 of the Secretary of State's despatch, he is of opinion that the rates should, in the first instance, be for roads only, or whether the same enactment which authorizes their imposition should also authorize the Government to impose rates for education.

I am inclined to think that our letter of 31st October 1869, to the Secretary of State, had better not go to the Lieutenant-Governor. I am afraid it may give offence to him, and the case is sufficiently complete without it. Even if it be sent to him, it need not, I think, be published.

J. S., 15-6-70.

I AGREE to all of this, except this paragraph. I am inclined to think that we should take a fresh departure. I am disposed to consider that it would be better, in the first instance, to settle the main questions,—*first*, that local cesses are to be raised; *second*, *how* they are to be levied,—leaving the Local Governments to say hereafter in what proportion they are to be distributed as between roads, education, &c.

M., 16-6-70.

R. T., 17-6-70.

B. H. E., 17-6-70.

H. W. N., 17-6-70.

N., 18-6-70.